



MT. SAN JACINTO COMMUNITY COLLEGE 2018-2019 ADOPTED BUDGET

Board of Trustees

Tom Ashley, President – Trustee Area 5

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**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019**

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Mission Statement

Mt. San Jacinto College offers quality, accessible, equitable and innovative educational programs and services to students aspiring to achieve their academic, career and personal development goals.

We provide students a safe environment in which to pursue basic skills, career and general education pathways. Our programs lead to transfer, associate degrees and certificates, which meet workforce development needs in our diverse communities.

Our commitment to learning and achievement empowers students to enrich our communities and participate meaningfully in today's complex world.

Approved by the Board of Trustees on January 19, 2017






Mt. San Jacinto Community College District
1499 N. State Street, San Jacinto, CA 92583

Roger W. Schultz, Ph.D.
Superintendent/President

Board of Trustees
Tom Ashley
Sherrie Guerrero, Ed.D.
Dorothy McGargill
Ann Motte
Bill Zimmerman

To: Board of Trustees
From: Roger Schultz, Superintendent/President 
Subject: Adopted Budget 2018- 2019
Date: September 13, 2018

On June 14, 2018, the Assembly and Senate approved the 2018-2019 State Budget Bill and several accompanying trailer bills. Governor Brown signed the budget on June 27 in advance of the July 1 start of the fiscal year. The General Fund budget provides \$138.6 billion which is an increase of \$11.6 billion from 2017-18, and the Governor places a high priority on building reserves with a total reserve balance of nearly \$16 billion including an optional \$3.5 billion deposit into the state's rainy day fund.

There were a few significant changes in this year's budget which are highlighted below:

- ***Student Centered Funding Formula*** - The budget provides \$369 million in additional apportionment funding for community colleges and changes the allocation formula. The 2018-19 budget package creates a new credit apportionment funding formula with 60% Base FTEs, 20% based student need and 20% based on outcomes.
- ***Online College*** - The budget includes the new California Online College funded with \$100 million one-time and \$20 million ongoing budget.
- ***Student Equity and Achievement Program*** - The 2018-19 budget consolidates three existing support programs (Student Equity, Basic Skills, and SSSP) into the block grant of the Student Equity and Achievement Program.

Major Changes for Community College (Dollars in Millions)

Ongoing

• Student Centered Funding Formula	\$269.6
• K-12 Component of Strong Workforce Program	164.0
• Increase in Full-Time Faculty	50.0
• California Promise Program	46.0
• Student Success Completion Grant Program	40.6
• California Online Community College	20.0

One-Time

• California Online Community College	\$100.0
• Part-Time Faculty Office Hours	50.0
• Prior-Year RSI for Apprenticeship Programs	36.4
• Online Education Initiative	35.0

The 2018-19 community college apportionment budget increase along with the allotment for the 2.71 % COLA has allowed for some modest increases to the Mt. San Jacinto College budget. Included in this budget are faculty replacements positions and one net new categorical funded faculty position, as well as ten net new teaching faculty for 2019-20, contingent upon the allocation for Full-Time Faculty as we have not received this specific information from the State at this time. This budget also provides for 10 net new classified positions and 3 administrative positions utilizing existing budget resources. The Adopted Budget appropriates increases to the salary base, specifically step, column, employer paid fixed cost premiums, and increases for STRS and PERS employer costs. The ongoing and increasing costs for post-employment Benefits (OPEB) payments, insurances, and utilities have been budgeted. A preliminary/transitional operating budget is provided for the new Temecula building and analysis of future operating needs will be incorporated into future budgets.

The 2018-19 budget appropriations for community colleges aligns with the system's advocacy with the *Vision for Success* and brings new priorities and changes. It initiates the transition to the Student Centered Funding Formula that will be phased in over three years, and funding is provided for the new California Online Community College to target adult students. Due to the proposed changes in community college funding and with the concerns as to the stability of the state's revenue base, Mt. San Jacinto College is maintaining a conservative approach in budgeting its revenue.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund Unrestricted	\$ 97,931,495
11	Board of Trustees Special Reserve Fund	13,811,889
12	General Fund Restricted	32,033,366
12	Parking Fund	520,551
12	Instructional Equipment Block Grant Fund	848,987
32	Cafeteria Fund (Auxiliary account)	1,179,266
33	Child Development Fund	864,940
41	Capital Outlay Projects Fund	7,604,934
	Board of Trustees Capital Outlay Reserve *	0
43	Bond Project Fund	91,705,979
51	Bookstore Fund (Auxiliary account)	2,925,215
61	Self-Insurance Fund	1,236,890
71	Student Government Association Fund (Auxiliary account)	208,787
72	Student Representation Fee Fund (Auxiliary account)	5,504
74	Student Financial Aid Fund	26,115,404
79	Foundation Fund (Auxiliary account)	5,294,218
		<hr/>
	TOTAL ALL FUNDS	<u>\$ 282,287,425</u>

*Note: The Board of Trustees Capital Outlay Reserve was used to purchase Wildomar land in June 2018.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
GENERAL FUND UNRESTRICTED

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the District with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

There are two sub-funds in the General Fund Unrestricted:

General Fund

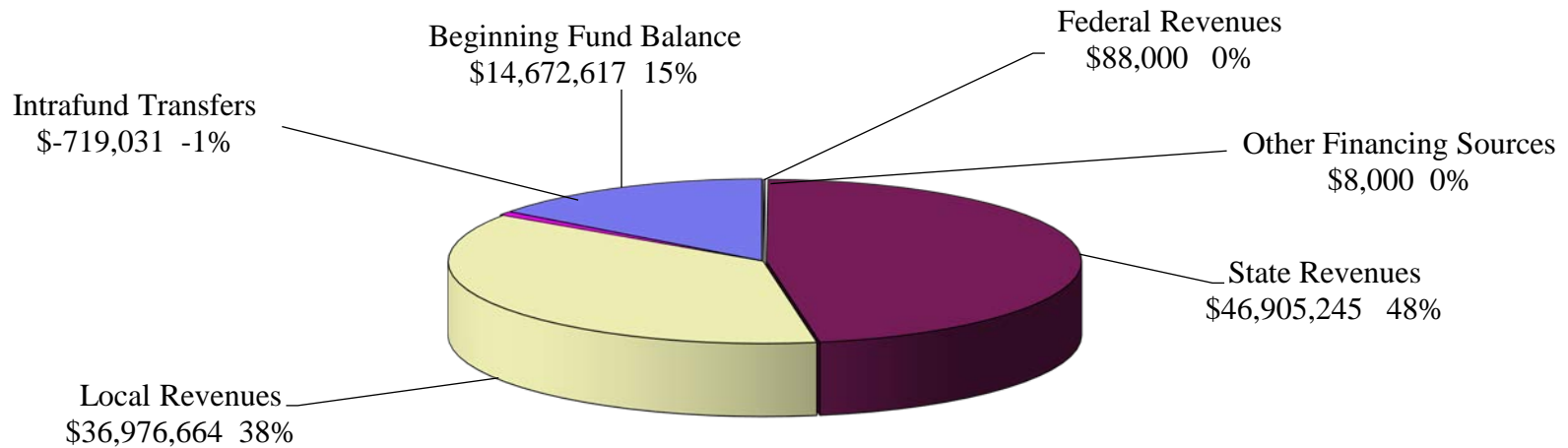
Board of Trustees General Reserve Fund

The General Fund is funded through state apportionment, lottery, interest, negotiated training programs, and other miscellaneous fees and revenues. The Board of Trustees Special Reserve Fund is funded through transfers from the General Fund.

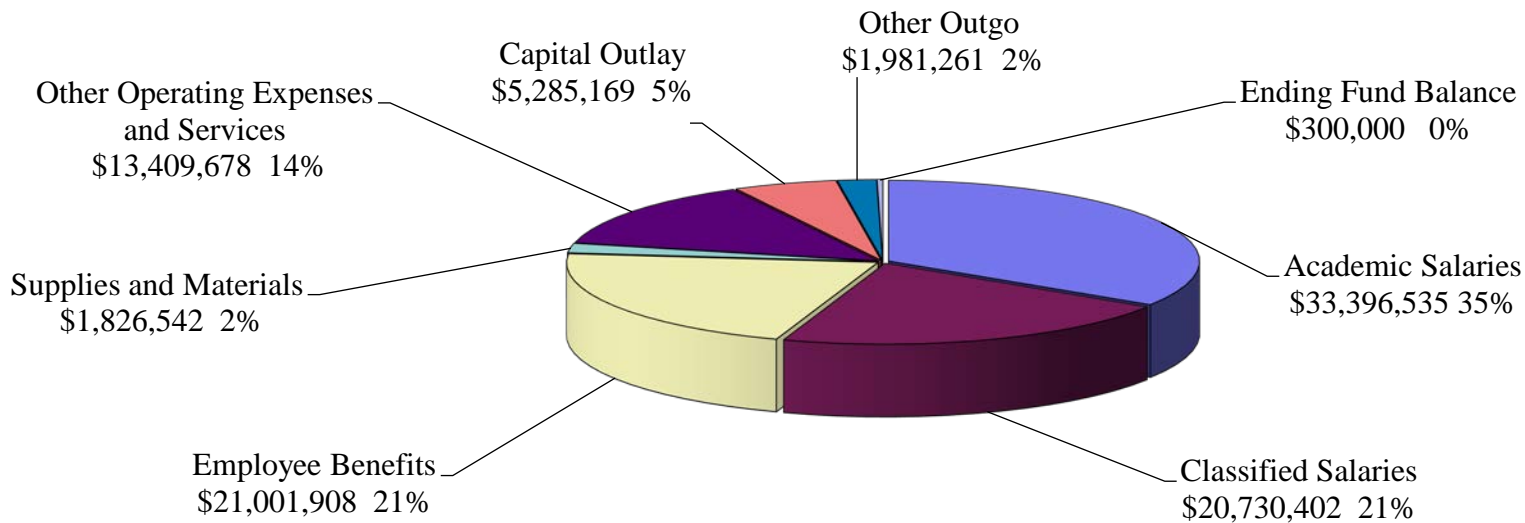
The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds. Similarly, the governing board may elect to re-designate any previously set-aside funds or return to the General Fund any balance of designated funds.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

General Fund Unrestricted Revenues and Beginning Fund Balance: \$97,931,495



General Fund Unrestricted Expenditures and Ending Fund Balance: \$97,931,495



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

General Fund Unrestricted

<u>Revenues by Source</u>		2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues						
8150	Student Financial Aid	\$ 70,848	\$ 70,000	\$ 70,000	\$ 77,108	\$ 80,000	3.75
8160	Veterans Education	5,502	8,000	8,000	6,727	8,000	18.92
	Total Federal Revenues	<u>76,350</u>	<u>78,000</u>	<u>78,000</u>	<u>83,835</u>	<u>88,000</u>	4.97
8600	State Revenues						
8611	State General Apportionment*	26,060,592	28,495,109	28,495,109	29,685,553	32,681,618	10.09
8615	Student Enrollment Fee Administration	218,580	215,921	215,921	215,921	220,000	1.89
8630	Proposition 30*	9,733,916	9,284,862	9,284,862	10,157,627	9,723,575	(4.27)
8671	Homeowners' Property Tax Relief*	320,845	350,000	350,000	323,999	350,000	8.03
8681	State Lottery	1,874,604	1,795,946	1,795,946	1,998,346	1,781,649	(10.84)
8685	State Mandated Costs	1,423,376	347,217	688,206	688,206	362,788	(47.28)
8690	Part Time Faculty Compensation/Other	260,694	263,757	263,757	254,497	285,615	12.23
8690	State Teachers' Retirement System On Behalf	1,735,489	1,437,038	1,437,038	1,644,353	1,500,000	(8.78)
	Total State Revenues	<u>41,628,096</u>	<u>42,189,850</u>	<u>42,530,839</u>	<u>44,968,502</u>	<u>46,905,245</u>	4.31
8800	Local Revenues						
8809	Redevelopment Asset Liquidation	17,656	-	-	32,381	-	(100.00)
8811	Tax Allocation, Secured Roll*	26,329,030	27,117,999	27,117,999	28,013,909	27,800,000	(0.76)
8812	Tax Allocation, Supplemental Roll*	604,682	604,000	604,000	719,474	700,000	(2.71)
8813	Tax Allocation, Unsecured Roll*	1,202,523	1,202,000	1,202,000	1,218,138	1,500,000	23.14
8816	Prior Years' Taxes*	694,739	700,000	700,000	610,639	800,000	31.01
8817	Education Revenue Augmentation Fund*	(1,622,237)	(1,622,300)	(1,622,300)	(2,446,203)	(1,746,246)	(28.61)
8818	Redevelopment Agency Funds*	247,145	247,000	247,000	269,281	300,000	11.41
8819	Redevelopment Residual*	1,275,865	-	-	1,819,892	400,000	(78.02)
8831	Contract Instructional Services	33,128	190,042	245,842	53,188	246,095	>200.00
8848	Box Office Receipts	795	1,000	1,000	680	1,000	47.06
8850	Rents and Leases	144,487	135,219	135,219	156,479	259,143	65.61
8860	Interest and Investment	246,237	112,000	112,000	480,693	400,000	(16.79)
8872	Community Service Class Fees	634,382	922,720	922,720	835,933	777,178	(7.03)
8874	Enrollment Fees*	3,437,588	3,450,000	3,450,000	3,787,696	3,586,909	(5.30)
8877	Instructional Materials Fees	30,245	30,000	30,000	31,496	30,000	(4.75)
8879	Student Records Fees	30,039	30,000	30,000	38,660	31,000	(19.81)
8880	Nonresident Tuition	434,843	1,025,873	1,025,875	615,694	1,189,398	93.18
8885	Other Student Fees and Charges	174,637	196,074	196,074	190,338	166,332	(12.61)
8890	Other Local	421,502	707,667	707,665	519,399	535,855	3.17
	Total Local Revenues	<u>34,337,286</u>	<u>35,049,294</u>	<u>35,105,094</u>	<u>36,947,767</u>	<u>36,976,664</u>	0.08
8900	Other Financing Sources						
8912	Sale of Equipment and Supplies	678	8,000	8,000	9,435	8,000	(15.21)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
General Fund Unrestricted

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8999 Intrafund Transfers - In (Out)	(2,447,768)	(348,378)	(348,378)	(674,834)	(719,031)	6.55
Total Other Financing Sources	(2,447,090)	(340,378)	(340,378)	(665,399)	(711,031)	6.86
Total Revenues	73,594,642	76,976,766	77,373,555	81,334,705	83,258,878	2.37
Beginning Fund Balance	10,495,179	10,408,924	10,408,924	10,408,924	14,672,617	40.96
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 84,089,821	\$ 87,385,690	\$ 87,782,479	\$ 91,743,629	\$ 97,931,495	6.74

Note: Revenue limit for FY 2018-2019 Adopted Budget = \$76,024,118; Total Funded FTES = 12,420

*Theses accounts are used for the revenue limit calculation.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

General Fund Unrestricted

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
1000 Academic Salaries						
1100 Instructional Salaries, Regular/Contract	\$ 12,281,025	\$ 14,256,969	\$ 14,256,969	\$ 13,464,690	\$ 16,227,098	20.52
1200 Non Instructional Salaries, Regular/Contract	4,159,603	5,084,736	5,084,736	4,520,041	5,175,123	14.49
1300 Instructional Salaries, Other	10,164,199	11,295,954	11,296,008	10,248,315	11,258,482	9.86
1400 Non Instructional Salaries, Other	1,340,547	729,772	812,926	1,588,621	735,832	(53.68)
Total Academic Salaries	27,945,374	31,367,431	31,450,639	29,821,667	33,396,535	11.99
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	12,457,456	15,718,404	15,725,882	14,196,919	17,248,743	21.50
2200 Instructional Aides, Regular	1,508,903	1,788,435	1,795,035	1,438,367	1,939,915	34.87
2300 Non Instructional Salaries, Other	1,670,152	745,530	790,618	1,935,369	745,788	(61.47)
2400 Instructional Aides, Other	536,788	785,704	793,204	597,909	795,956	33.12
Total Classified Salaries	16,173,299	19,038,073	19,104,739	18,168,564	20,730,402	14.10
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	4,706,723	4,430,737	4,448,971	5,215,536	5,246,185	0.59
3200 Public Employees' Retirement System Fund	2,122,251	2,818,217	2,825,289	2,701,839	3,670,142	35.84
3300 Old Age, Survivors, Disability	1,683,778	1,891,714	1,897,298	1,871,691	2,083,354	11.31
3400 Health and Welfare	4,995,703	6,327,820	6,334,632	5,386,608	6,491,443	20.51
3500 State Unemployment Insurance	21,706	24,824	24,927	23,340	26,687	14.34
3600 Workers' Compensation Insurance	831,481	868,261	871,733	836,435	765,551	(8.47)
3900 Other	2,727,734	2,718,546	2,706,090	638,071	2,718,546	>200.00
Total Employee Benefits	17,089,376	19,080,119	19,108,940	16,673,520	21,001,908	25.96
4000 Supplies and Materials						
4100 Textbooks	2,659	5,642	13,338	3,963	10,672	169.29
4200 Books	18,624	25,879	24,480	15,878	25,958	63.48
4300 Instructional	153,662	880,972	455,567	166,417	127,388	(23.45)
4500 Non Instructional *	647,768	1,175,301	1,459,904	705,233	1,608,981	128.15
4600 Transportation	36,639	57,980	40,828	36,600	50,143	37.00
4700 Food Services	765	900	4,201	3,031	3,400	12.17
Total Supplies and Materials	860,117	2,146,674	1,998,318	931,122	1,826,542	96.17
5000 Other Operating Expenses and Services						
5003 Printing	13,416	54,447	50,214	36,877	25,345	(31.27)
5045 Postage	287,706	227,579	227,352	191,183	227,717	19.11
5100 Consultants	2,032,616	2,021,823	2,068,618	1,761,013	2,135,094	21.24
5200 Conferences	483,797	681,597	687,548	459,763	720,522	56.72
5300 Memberships and Dues	143,124	139,256	165,465	157,782	159,776	1.26
5400 Insurance	459,416	707,257	725,578	496,229	739,851	49.09

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

General Fund Unrestricted

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
5500 Utilities	1,362,755	2,003,508	1,763,366	1,357,134	2,042,935	50.53
5600 Rents, Leases, and Maintenance	1,973,829	2,516,083	2,542,471	2,584,676	2,824,797	9.29
5700 Legal, Elections, and Audit	1,418,089	1,403,747	1,559,685	973,840	1,403,943	44.17
5800 Other *	556,229	1,696,211	1,619,357	1,124,013	3,129,698	178.44
Total Other Operating Expenses and Services	8,730,977	11,451,508	11,409,654	9,142,510	13,409,678	46.67
6000 Capital Outlay						
6100 Sites and Site Improvements	252	46,506	41,556	2,920	42,543	>200.00
6200 Buildings	177	413,482	413,482	608	1,560,859	>200.00
6300 Library Books and Materials	99,661	246,589	214,027	67,120	230,993	>200.00
6400 Equipment	1,371,151	1,802,129	2,247,945	837,987	3,450,774	>200.00
Total Capital Outlay	1,471,241	2,508,706	2,917,010	908,635	5,285,169	>200.00
Total Expenditures (1000 – 6000)	72,270,384	85,592,511	85,989,300	75,646,018	95,650,234	26.44
7000 Other Outgo						
7300 Interfund Transfers-Out	1,402,204	1,408,179	1,408,179	1,408,179	1,896,261	34.66
7500 Student Financial Aid	8,309	85,000	85,000	16,815	85,000	>200.00
7900 Contingencies	10,408,924	300,000	300,000	14,672,617	300,000	(97.96)
Total Other Outgo and Contingencies	11,819,437	1,793,179	1,793,179	16,097,611	2,281,261	(85.83)
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 84,089,821	\$ 87,385,690	\$ 87,782,479	\$ 91,743,629	\$ 97,931,495	6.74

Note:

Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

*FY 2018-2019 Adopted Budget "5800 Other" includes unallocated restoration funding. FY 2018-2019 Adopted Budget "4500 Non Instructional" includes 4% discretionary increase.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
BOARD OF TRUSTEES SPECIAL RESERVE FUND

The Board of Trustees Special Reserve Fund is a sub-fund of the General Fund Unrestricted and is funded through transfers from the General Fund sub-fund.

The Chancellor's Office recommends that the minimum, prudent unrestricted general fund balance (reserve) is 5%. The District Board of Trustees has further adopted a minimum reserve balance of 6% per Administrative Procedure 6305.

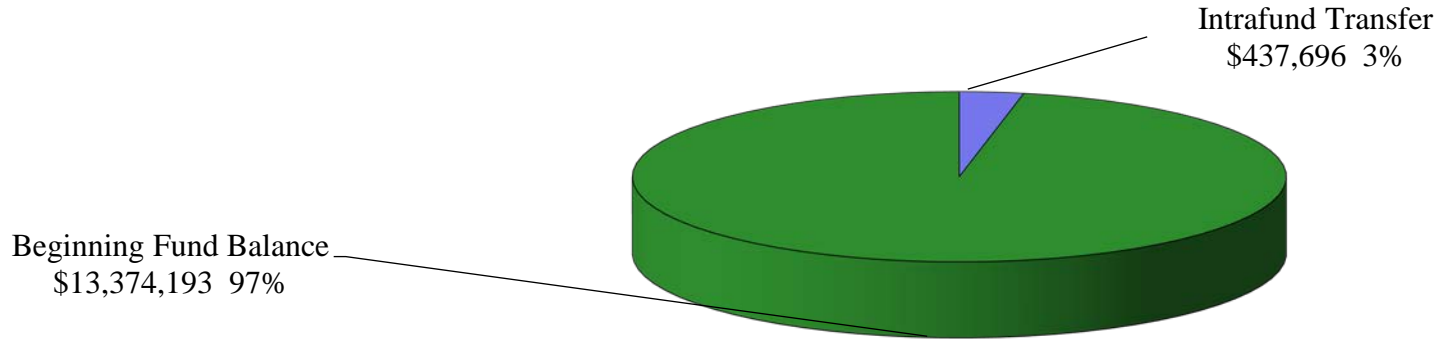
The Superintendent/President recommends an annual budget to the Board that must provide for the minimum 6% reserve. The reserve must be monitored throughout the fiscal year in conjunction with the submission of the quarterly financial status report (CCFS311Q) to the Board and to the Chancellor's Office. Since FY 2016-2017 the board reserve has remained at 7%.

In order to plan ahead for the scheduled increases in the District's state retirement systems contributions for California State Teacher's Retirement System (STRS) and for California Public Employee's Retirement System (PERS) designated reserves have been included in the Board of Trustees Special Reserve Fund. Additionally, a designated reserve for the future funding for the District's Other Postemployment Benefits (OPEB) liability has been built in.

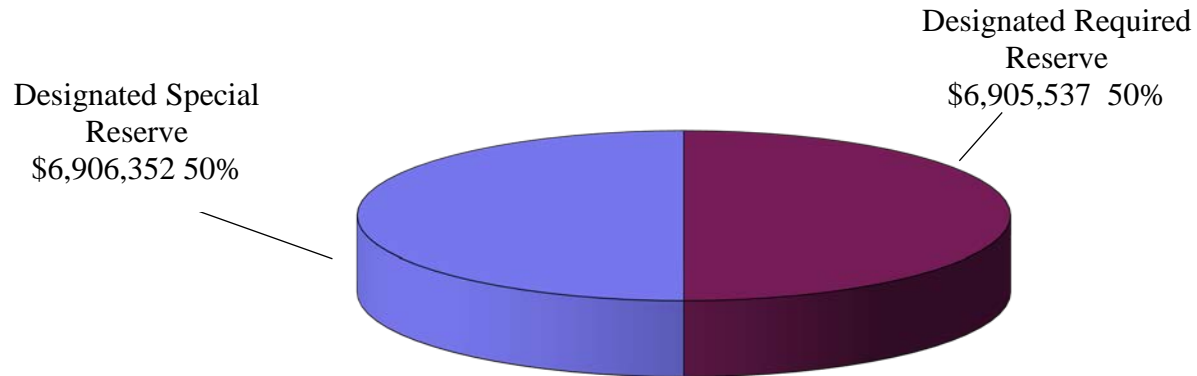
- * STRS \$2,803,557
- * PERS \$1,780,911
- * OPEB \$2,321,884

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Board of Trustees Special Reserve Fund Revenues and Beginning Fund Balance: \$13,811,889



Board of Trustees Special Reserve Fund Designated Appropriations and Ending Fund Balance: \$13,811,889



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Board of Trustees Special Reserve Fund

<u>Revenues by Source</u>		2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8999	Intrafund Transfers - In (Out)	\$ 2,177,181	\$ 83,582	\$ 83,582	\$ 410,038	\$ 437,696	6.75
	Beginning Fund Balance	10,786,974	12,964,155	12,964,155	12,964,155	13,374,193	3.16
	Total Other Financing Sources and Beginning Fund Balance	<u>\$ 12,964,155</u>	<u>\$ 13,047,737</u>	<u>\$ 13,047,737</u>	<u>\$ 13,374,193</u>	<u>\$ 13,811,889</u>	3.27

<u>Expenditures by Object</u>		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
7190	Designated Required Reserve	6,057,803	6,141,385	6,141,385	6,467,841	6,905,537	6.77
	Designated Special Board Reserve	6,906,352	6,906,352	6,906,352	6,906,352	6,906,352	-
	Total Reserve	<u>12,964,155</u>	<u>13,047,737</u>	<u>13,047,737</u>	<u>13,374,193</u>	<u>13,811,889</u>	3.27
	Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 12,964,155</u>	<u>\$ 13,047,737</u>	<u>\$ 13,047,737</u>	<u>\$ 13,374,193</u>	<u>\$ 13,811,889</u>	3.27

Note: Reserves are at 7% of the General Fund total revenues, other financing sources, and beginning fund balance.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

GENERAL FUND RESTRICTED

The primary focus of the General Fund Restricted (Categorical and Grants) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, donors, or outside agencies.

Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions Strengthening Institutional Success, Title II Workforce Innovation and Opportunity Act (WIOA), Temporary Assistance to Needy Families (TANF), and the Child Development Training Consortium (CDTC).

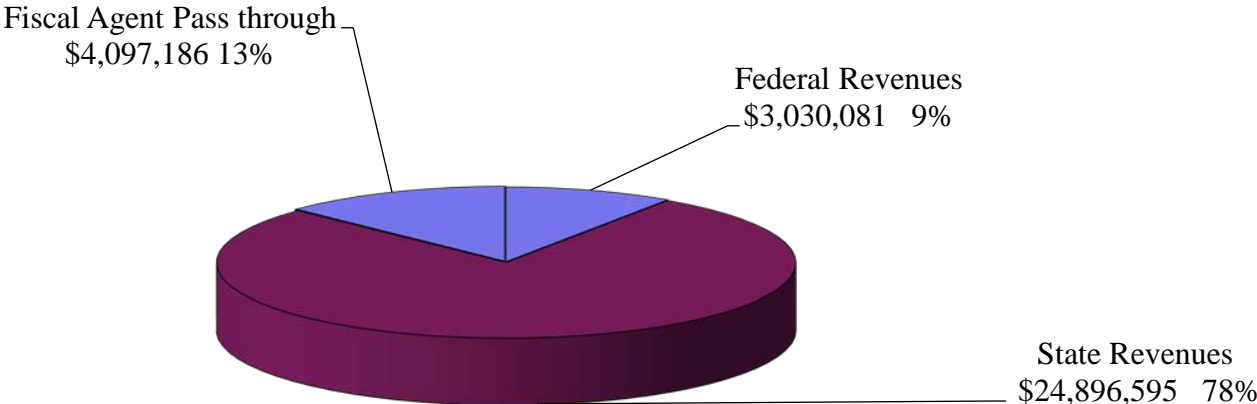
State programs include Student Success and Support Program (SSSP), Student Equity, CalWORKs, Extended Opportunities Programs and Services (EOPS), Board Financial Assistance Program (BFAP), Student Success Completion Grant (SSCG), Full-Time Student Success (FTSSG), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), Prekindergarten and Family Literacy (CPKS), Hunger Free Campus Meal Program, Campus Safety and Sexual Assault Program (CSSA), Guided Pathways Initiative, Veterans Resource Center, Community College Completion Grant (CCCG), Song Brown Capitation, Enrollment Growth and Retention, Basic Skills, Staff Diversity, Career and Technical Education (CTE) Data Unlocked Initiative, California Career Pathways Trust Grant (CCPT), Adult Education Block Grant (AEBG), Adult Education Data and Accountability, regional and local Strong Workforce Programs (SWP), California Community College (CCC) MakerSpace Initiative, Student Success and Achievement (SEA), Financial Aid Technology, and the Restricted Proposition 20 Lottery.

Recently completed programs include the CCC MakerSpace Seed grant, the Riverside County Education Collaborative Bill & Melinda Gates LEA Implementation Network, the San Bernardino Community College District Virtual Reality mini-grant, the Career and Technical Education (CTE) Pathways Consortium (SB1070), AB134 Emergency Student Aid, the Small Business Sector Navigator Faculty Entrepreneurship Champion mini-grant, College Cost Reduction and Access Act (STEM) grant, and the Trade Adjustment Assistance Community College and Career Training (TAACCCT) grant.

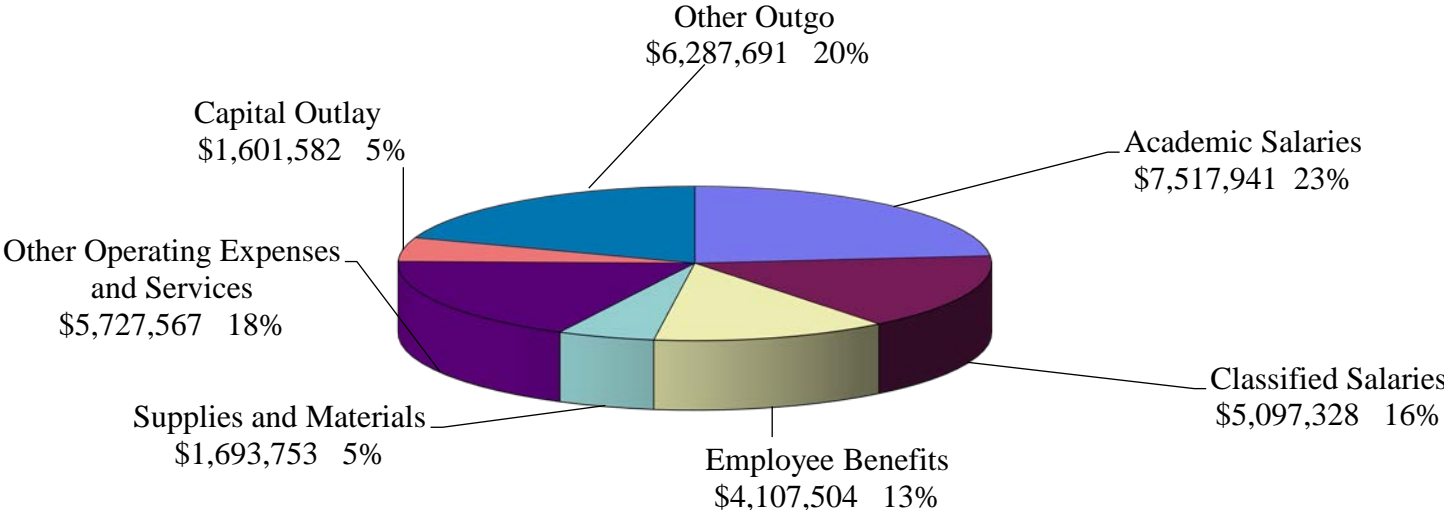
The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined purposes, mandates require reporting formats and timelines, and impose performance periods when funds should be used.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

General Fund Restricted Revenues and Beginning Fund Balance: \$32,033,366



General Fund Restricted Expenditures and Ending Fund Balance: \$32,033,366



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

General Fund Restricted

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8120 Upward Bound	\$ 217,070	\$ 376,533	\$ 382,970	\$ 316,099	\$ 339,821	7.50
8120 Talent Search	277,349	280,456	286,455	237,119	303,736	28.09
8120 Federal Work Study	348,131	402,460	402,460	407,851	371,016	(9.03)
8120 Title V	453,464	1,060,740	1,060,739	574,699	1,011,040	75.93
8130 Workforce Investment Act 225/231	507,484	466,064	488,561	488,561	410,598	(15.96)
8140 Temporary Assistance for Needy Families (TANF)	105,680	66,383	105,667	105,667	103,141	(2.39)
8170 Perkins	366,776	574,099	574,098	554,259	437,477	(21.07)
8170 Career Technical Education (CTE) Transitions	43,748	41,592	41,592	41,592	41,377	(0.52)
8190 Science Technology Engineering and Math	103,465	72,614	72,614	72,614	-	(100.00)
8190 Trade Adjust. Assist. & Comm. College & Career Training (TAACCCT)	314,552	99,294	99,294	99,294	-	(100.00)
8190 Child Development Training Consortium	10,637	11,875	12,500	12,500	11,875	(5.00)
Total Federal Revenues	<u>2,748,356</u>	<u>3,452,110</u>	<u>3,526,950</u>	<u>2,910,255</u>	<u>3,030,081</u>	4.12
8600 State Revenues						
8621 Disabled Students Programs and Services (DSPS)	1,197,386	928,561	1,160,072	1,160,072	917,372	(20.92)
8622 Extended Opportunity Programs and Services (EOPS)	670,386	637,164	647,117	647,117	680,269	5.12
8623 Prekindergarten and Family Literacy (CPKS)	5,000	4,750	5,000	5,000	5,000	-
8626 CalWorks	578,328	565,013	605,246	605,246	607,772	0.42
8626 Riverside County Department of Social Services - CalWorks	-	49,006	20,000	16,287	49,006	200.89
8627 Small Business Sector Navigator Project	-	-	7,500	5,402	-	(100.00)
8627 Song Brown RN Capitation Grant	102,001	-	-	-	60,000	100.00
8627 California Career Pathways Trust Grant (CCPT)	41,758	109,797	109,796	46,355	63,442	36.86
8627 CTE Data Unlocked - Rancho Santiago CCD	11,757	38,244	38,243	35,853	2,391	(93.33)
8627 Riverside Community College District - SWP Regional Programs	-	561,500	1,243,454	222,482	1,597,855	>200.00
8627 CCC Maker Initiative	22,095	117,906	117,905	117,905	100,000	(15.19)
8627 Health Workforce Initiative	10,000	-	-	-	-	100.00
8627 San Bernardino Community College - Mini Project	3,800	-	12,000	12,000	-	(100.00)
8629 Student Financial Aid Administration (BFAP)	553,455	584,584	581,445	561,092	602,089	7.31
8629 Community College Completion Grant (CCCG)	-	-	354,000	296,245	57,755	(80.50)
8629 AB134 One-Time Emergency Student Aid	-	-	54,332	54,332	-	(100.00)
8629 Veterans Resource Center	-	-	107,335	295	107,040	>200.00
8629 Student Success and Completion Grant (SSCG)	-	-	-	-	1,683,222	100.00
8629 Financial Aid Technology	-	-	-	-	197,954	100.00
8629 Cooperative Agencies Resource for Education (CARE)	175,588	166,809	182,951	182,951	192,368	5.15
8629 Student Success and Achievement (SEA)	-	-	-	-	5,353,137	100.00
8629 Student Success and Support Program (SSSP)	2,289,997	3,506,631	4,218,799	2,140,692	2,078,107	(2.92)
8629 Non-Credit Student Success and Support Program	167,392	242,004	277,473	191,269	86,205	(54.93)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

General Fund Restricted

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8629 Student Success and Support Program Student Equity	1,951,093	2,528,739	2,850,286	1,514,874	1,335,413	(11.85)
8629 Hunger Free Campus	-	-	25,240	996	24,244	>200.00
8629 Campus Safety & Sexual Assault	-	-	24,402	-	24,402	100.00
8629 Guided Pathways	-	-	396,552	7,036	865,378	>200.00
8629 Staff Diversity	20,801	94,961	94,961	47,762	97,199	103.51
8629 Enrollment Growth and Retention	97,000	92,150	97,000	97,000	93,676	(3.43)
8629 Career Technical Education Pathways Initiative Consortium (SB1070)	388,842	250,000	250,000	185,781	-	(100.00)
8629 AB104 Adult Education Block Grant (AEBG)	654,025	1,699,834	1,815,661	686,248	2,047,484	198.36
8629 Full-Time Student Success Grant (FTSSG)	471,934	593,835	827,600	826,200	496	(99.94)
8629 AB104 Adult Education Data and Accountability Funds	70,895	362,848	362,848	165,088	197,760	19.79
8629 Strong Workforce Program Local Funding (SWP)	321,962	3,328,158	3,446,650	619,564	4,733,568	>200.00
8629 Basic Skills	134,185	220,266	593,864	288,848	305,016	5.60
8681 State Lottery Revenue	623,859	380,000	764,755	764,755	625,347	(18.23)
8690 State Teachers' Retirement System On Behalf	127,515	105,628	163,884	163,884	105,628	(35.55)
Total State Revenues	10,691,054	17,168,388	21,456,371	11,668,631	24,896,595	113.36
8800 Local Revenues						
8890 Telecommunications & Technology Infrastructure Program (@ONE)	516,325	-	-	-	-	-
8890 Telecommunications & Technology Infrastructure Program (@ONE/OEI)	852,521	-	-	-	-	-
8890 San Bernardino CCD - SB70 Mini Grant	4,573	-	-	-	-	-
8890 California Early Childhood Mentor Program	-	150	2,150	1,495	-	(100.00)
8890 RCEC LEA Implementation Network - Gates Foundation (2835)	52,670	47,331	47,330	47,330	-	(100.00)
8890 CATEMA Specialist - Rancho Santiago CCD	80,402	-	-	-	-	-
8890 Riverside County Education Collaborative (RCEC)	-	-	8,000	6,496	9,504	-
Total Local Revenue	1,506,491	47,481	57,480	55,321	9,504	(82.82)
8900 Other Financing Sources						
8970 Fiscal Agent Pass Through	4,727,123	3,985,584	3,869,756	3,648,027	4,097,186	12.31
Total Other Financing Sources	4,727,123	3,985,584	3,869,756	3,648,027	4,097,186	12.31
Total Revenues and Other Financing Sources	\$ 19,673,024	\$ 24,653,563	\$ 28,910,557	\$ 18,282,234	\$ 32,033,366	75.22

Note: Revenues for grant funds that carryover from prior years to FY 2018-2019 are included in the FY 2018-2019 Adopted Budget. Carryover funds total \$10,521,933.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
General Fund Restricted

Expenditures by Object		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries						
1110	Instructional Salaries, Regular/Contract	\$ 82,230	\$ -	\$ 71,350	\$ -	\$ 115,925	100.00
1200	Non Instructional Salaries, Regular/Contract	1,693,923	2,957,159	2,838,251	1,669,581	3,733,354	123.61
1300	Instructional Salaries, Other	341,064	695,955	685,622	340,506	507,388	49.01
1400	Non Instructional Salaries, Other	2,303,683	2,255,732	3,791,627	2,208,579	3,161,274	43.14
	Total Academic Salaries	<u>4,420,900</u>	<u>5,908,846</u>	<u>7,386,850</u>	<u>4,218,666</u>	<u>7,517,941</u>	78.21
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	1,874,657	2,955,368	2,882,984	1,896,648	3,960,923	108.84
2200	Instructional Aides, Regular	28,595	120,309	136,609	48,608	244,748	>200.00
2300	Non Instructional Salaries, Other	1,005,761	786,533	918,943	782,123	770,057	(1.54)
2400	Instructional Aides, Other	317,317	313,923	609,951	466,380	121,600	(73.93)
	Total Classified Salaries	<u>3,226,330</u>	<u>4,176,133</u>	<u>4,548,487</u>	<u>3,193,759</u>	<u>5,097,328</u>	59.60
3000	Employee Benefits						
3100	State Teachers' Retirement System	576,525	812,397	1,088,855	628,103	1,111,226	76.92
3200	Public Employees' Retirement System	319,983	498,141	550,702	376,295	868,427	130.78
3300	Old Age, Survivors, Disability	286,537	348,870	425,894	285,024	483,494	69.63
3400	Health and Welfare	663,746	1,132,956	1,105,447	664,084	1,359,241	104.68
3500	State Unemployment Insurance	3,496	4,620	5,539	3,331	5,978	79.47
3600	Workers' Compensation Insurance	134,696	167,118	199,383	120,175	173,510	44.38
3900	Other	-	105,628	-	-	105,628	100.00
	Total Employee Benefits	<u>1,984,983</u>	<u>3,069,730</u>	<u>3,375,820</u>	<u>2,077,012</u>	<u>4,107,504</u>	97.76
4000	Supplies and Materials						
4100	Textbooks	164,651	165,400	243,098	109,609	259,909	137.12
4200	Books	109,370	11,775	129,519	51,192	223,177	335.96
4300	Instructional	465,234	659,935	758,352	620,956	722,079	16.29
4500	Non Instructional	133,922	133,923	248,502	149,287	445,588	198.48
4700	Food Services	-	-	40,371	16,128	43,000	166.62
	Total Supplies and Materials	<u>873,177</u>	<u>971,033</u>	<u>1,419,842</u>	<u>947,172</u>	<u>1,693,753</u>	78.82

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
General Fund Restricted

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
5000 Other Operating Expenses and Services						
5000 Printing	97,693	63,340	82,566	42,422	115,672	172.67
5100 Consultants	795,122	524,047	784,842	443,237	941,756	112.47
5200 Conferences	416,289	330,046	551,565	388,280	954,926	145.94
5300 Memberships and Dues	3,865	8,075	8,138	8,138	1,000	(87.71)
5400 Insurance	-	-	2,000	2,000	2,000	-
5500 Utilities	4,987	3,917	8,830	6,478	13,125	102.61
5600 Rents, Leases, and Maintenance	609,307	223,056	619,827	464,227	500,044	7.72
5700 Legal, Election, and Audit	4,706	16,826	16,631	16,631	9,500	(42.88)
5800 Other	546,150	3,613,545	3,075,327	384,159	3,189,544	>200.00
Total Other Operating Expenses and Services	2,478,119	4,782,852	5,149,726	1,755,572	5,727,567	>200.00
6000 Capital Outlay						
6200 Building Improvements	-	25,500	135,773	80,583	356,702	>200.00
6300 Library Books and Materials	145,231	-	125,808	123,208	-	(100.00)
6400 Equipment	867,600	836,734	1,099,991	545,972	1,244,880	128.01
Total Capital Outlay	1,012,831	862,234	1,361,572	749,763	1,601,582	113.61
7000 Other Outgo						
7400 Inter-Agency Pass Through	4,751,017	4,089,862	3,974,034	3,713,219	4,136,273	11.39
7500 Student Financial Aid	676,664	739,830	1,402,179	1,343,024	1,901,760	41.60
7600 Other Student Aid	249,003	53,043	292,047	284,047	249,658	(12.11)
Total Other Outgo	5,676,684	4,882,735	5,668,260	5,340,290	6,287,691	17.74
Total Expenditures, Other Outgo, and Ending Fund Balance	\$ 19,673,024	\$ 24,653,563	\$ 28,910,557	\$ 18,282,234	\$ 32,033,366	75.22

Note: Expenditures for grant funds that carryover from prior years to FY 2018-2019 are included in the FY 2018-2019 Adopted Budget. Carryover funds total \$10,521,933.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
PARKING FUND

In accordance with Section 76360 of the Education Code, the governing board of a community college district may require the payment of a fee for parking services. “Parking services” is defined as the purchase, construction, and operation and maintenance of parking facilities for motor vehicles as defined by the Vehicle Code. The Education Code further mandates all parking fees collected to be deposited in the fund designated by the California Community Colleges Budget and Accounting Manual.

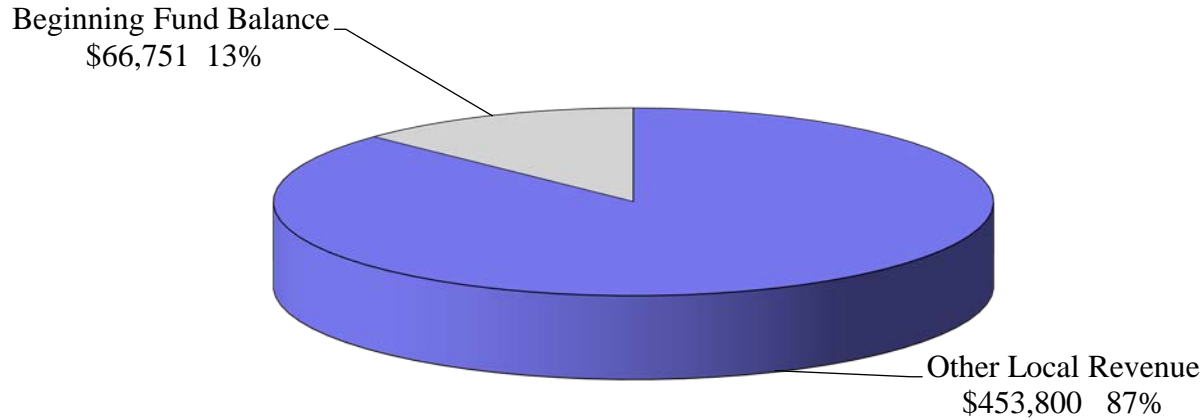
The CCC Budget and Accounting Manual requires revenue from parking services to be accounted for in a restricted Parking Fund, and to be expended only for parking services or for reducing the costs of using public transportation to and from the college. The District maintains three types of parking revenues in the Parking Fund.

- Proceeds from sale of parking permits
- Collections from parking meters
- Collections from parking citations

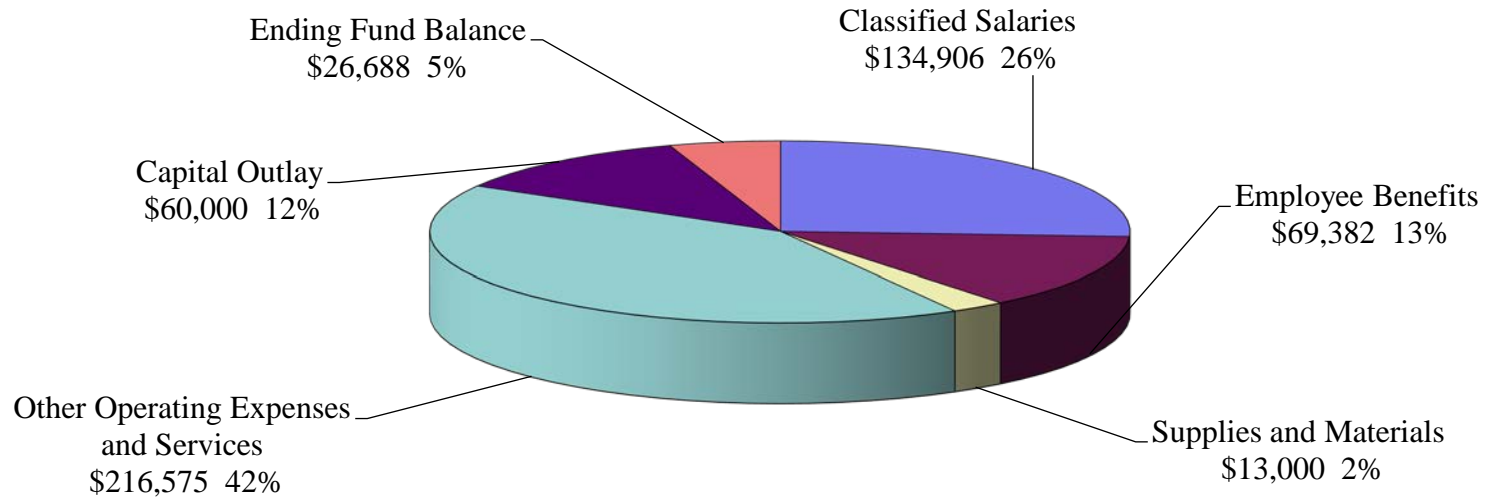
The District expends parking resources to maintain the accessibility and safety standards that meet enrollment. Some of these expenses include parking enforcement, parking lot repairs in the form of resurfacing, painting and lighting, posting advisory signs and proper signage, maintenance and repair of parking permit dispensers and parking meters.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Parking Fund Revenues and Beginning Fund Balance: \$520,551



Parking Fund Expenditures and Ending Fund Balance: \$520,551



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Parking Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8881 Parking Fees	\$ 293,350	\$ 325,000	\$ 325,000	\$ 307,736	\$ 325,000	5.61
8886 Parking Citations	27,863	35,000	71,978	81,409	84,000	3.18
8888 Parking Meters	31,682	35,000	35,000	42,567	44,000	3.37
8890 Other Local	956	400	400	770	800	3.90
Total Local Revenues	353,851	395,400	432,378	432,482	453,800	4.93
Beginning Fund Balance	63,956	58,618	61,287	61,287	66,751	8.92
Total Revenues and Beginning Fund Balance	\$ 417,807	\$ 454,018	\$ 493,665	\$ 493,769	\$ 520,551	5.42

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ 135,932	\$ 132,368	\$ 136,692	\$ 136,692	\$ 134,906	(1.31)
3000 Employee Benefits	61,717	64,359	64,359	56,958	69,382	21.81
4000 Supplies and Materials	9,825	10,750	12,802	11,371	13,000	14.33
5000 Other Operating Expenses and Services	149,046	200,228	228,865	215,532	216,575	0.48
6000 Capital Outlay	-	5,000	6,965	6,465	60,000	>200.00
Total Expenditures (2000 – 6000)	356,520	412,705	449,683	427,018	493,863	15.65
Ending Fund Balance	61,287	41,313	43,982	66,751	26,688	(60.02)
Total Expenditures and Ending Fund Balance	\$ 417,807	\$ 454,018	\$ 493,665	\$ 493,769	\$ 520,551	5.42

Note: Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
INSTRUCTIONAL EQUIPMENT BLOCK GRANT FUND

The State Budget Act allocates funds system-wide to augment the instructional equipment and library materials resources of districts. Allocations may be ongoing or one-time and may or may not require a district match. Both state allocations and district match are required to be accounted for in a restricted fund. Any balance in the accounts as of June 30 of each year is carried over to the next fiscal year and continued as restricted for the designated purposes.

In accordance with the requirements of the grant, the allocations and the district match can only be expended for the items that are defined in the allocation document. Examples of the allowable expenses are:

- Equipment purchased for instructional and/or library/learning resource center defined activities,
- Library books, periodicals, audio-visual resources for the benefit of student learning,
- Furniture and computer software that are considered an integral and necessary component for the use of other specific instructional equipment.

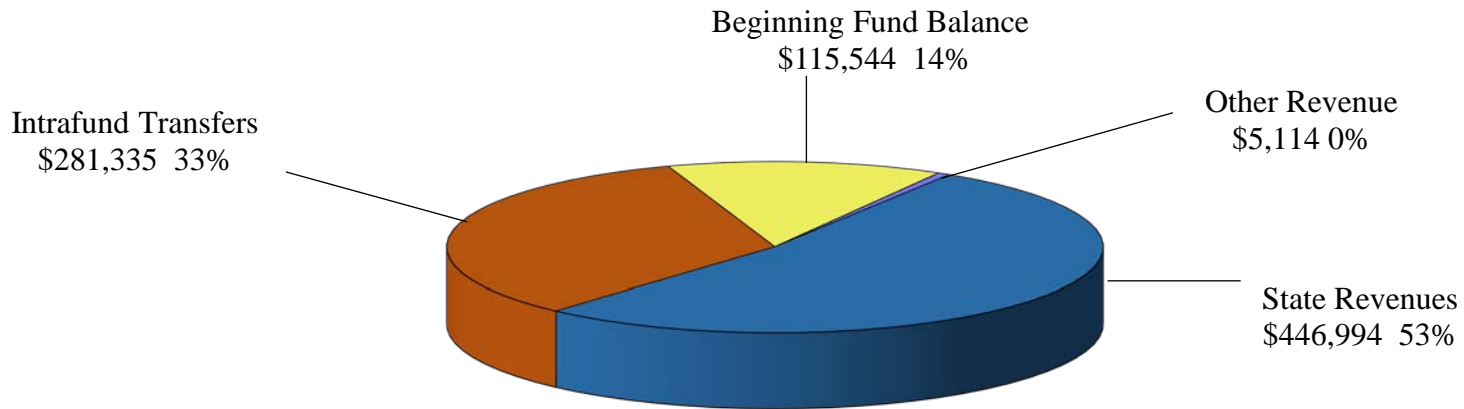
As a condition for the receipt and expenditure of the State-allocated moneys, the grant requires the District's Chief Executive Officer to certify that the grant funds will be spent in accordance with the program guidelines.

Due to ongoing contractual agreements, the district has chosen to allocate for commitments in this fund through an Intrafund Transfer from the General Unrestricted Fund.

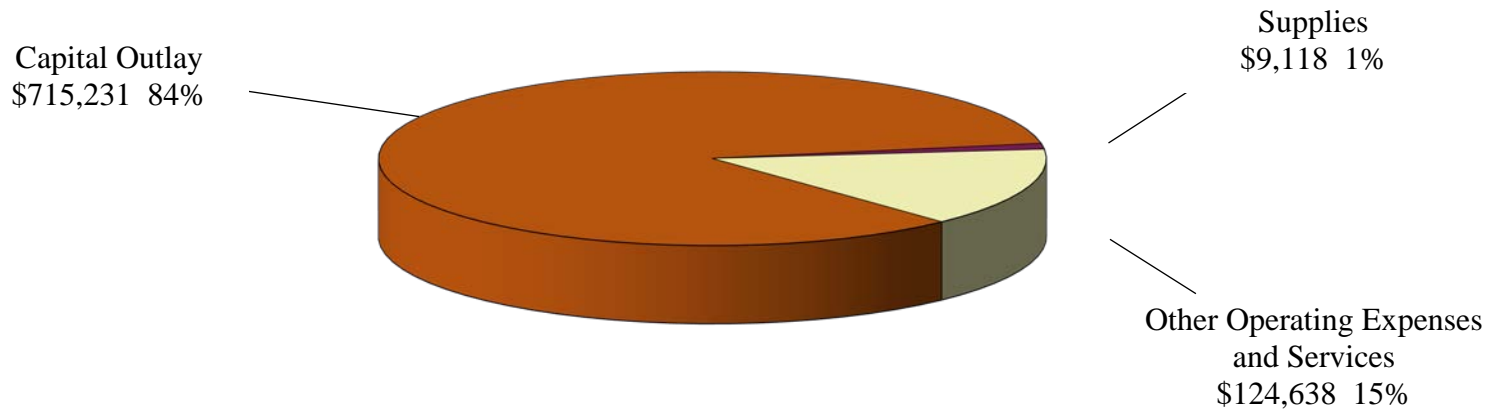
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Instructional Equipment Block Grant Revenues and Beginning Fund Balance: \$848,987



Instructional Equipment Block Grant Expenditures and Ending Fund Balance: \$848,987



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Instructional Equipment Block Grant Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8653 Instructional Improvement Grant	\$ 579,244	\$ 573,193	\$ 543,444	\$ 91,337	\$ 446,994	389.39
8890 Other Revenue	-	-	-	-	5,114	100.00
8900 Intrafund Transfers - In	270,587	264,796	264,796	264,796	281,335	6.25
Beginning Fund Balance	49,070	66,087	66,087	66,087	115,544	74.84
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 898,901</u>	<u>\$ 904,076</u>	<u>\$ 874,327</u>	<u>\$ 422,220</u>	<u>\$ 848,987</u>	101.08
<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials	\$ 4,894	\$ 9,118	\$ 44,831	\$ 40,502	\$ 9,118	(77.49)
5000 Other Operating Expenses and Services	99,141	97,350	179,795	129,148	124,638	(3.49)
6000 Capital Outlay	728,779	797,608	649,701	137,026	715,231	>200.00
Total Expenditures (1000 - 6000)	832,814	904,076	874,327	306,676	848,987	176.84
Ending Fund Balance	66,087	-	-	115,544	-	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 898,901</u>	<u>\$ 904,076</u>	<u>\$ 874,327</u>	<u>\$ 422,220</u>	<u>\$ 848,987</u>	101.08

Note: Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. Intrafund transfer covers Technology Reserve budget.

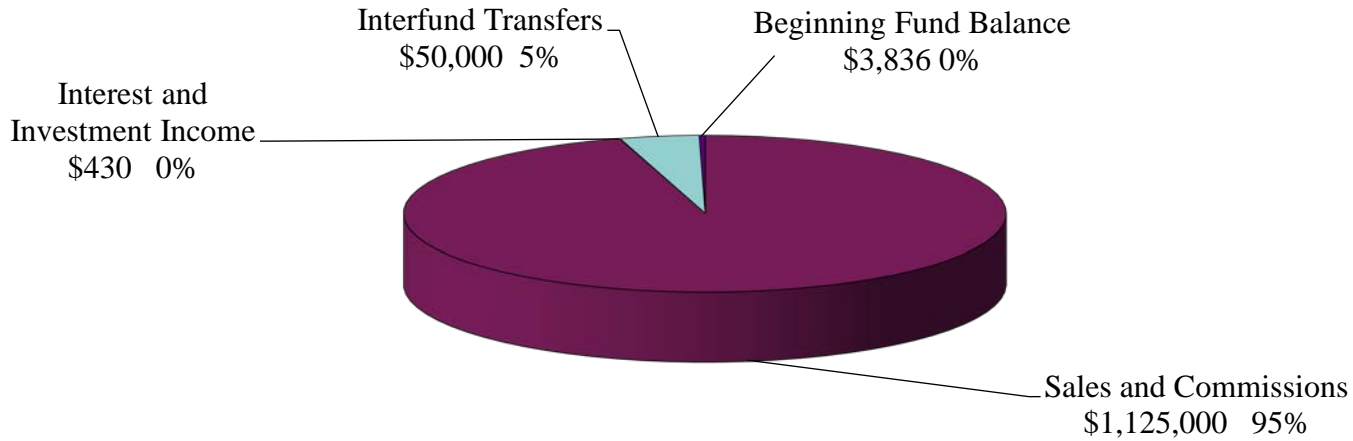
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
CAFETERIA FUND

The Cafeteria Fund is a special revenue fund designated to receive all funds from the sale of food or for any other services performed by the Cafeteria. This Fund includes vending operations as that activity is an integral part of the District's food service.

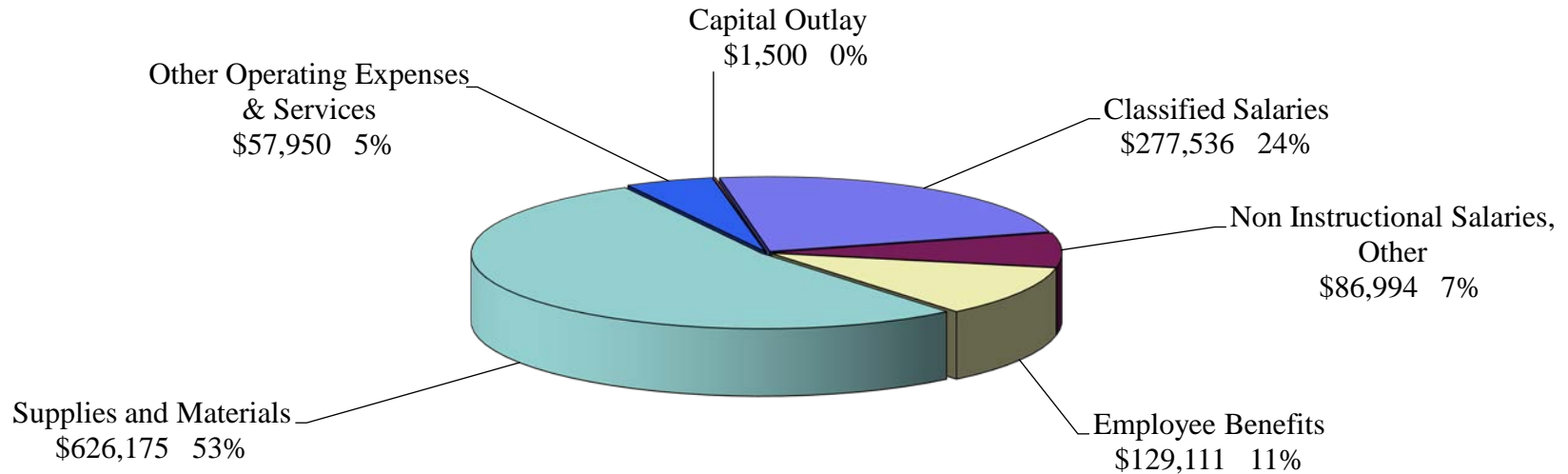
The primary source of revenue for the Cafeteria Fund is food sales.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Cafeteria Fund Revenues and Beginning Fund Balance: \$1,179,266



Cafeteria Fund Expenditures and Ending Fund Balance: \$1,179,266



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Cafeteria Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8840 Sales and Commissions	\$ 1,091,329	\$ 1,120,000	\$ 1,120,000	\$ 1,110,442	\$ 1,125,000	1.31
8860 Interest and Investment	319	320	320	430	430	-
Total Local Revenues	<u>1,091,648</u>	<u>1,120,320</u>	<u>1,120,320</u>	<u>1,110,872</u>	<u>1,125,430</u>	1.31
8900 Interfund Transfers - In	<u>101,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>50,000</u>	(16.67)
Total Revenues and Other Financing Sources	<u>1,192,648</u>	<u>1,180,320</u>	<u>1,180,320</u>	<u>1,170,872</u>	<u>1,175,430</u>	0.39
Beginning Fund Balance	<u>4,004</u>	<u>4,077</u>	<u>4,077</u>	<u>4,077</u>	<u>3,836</u>	(5.91)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u><u>\$ 1,196,652</u></u>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 1,184,397</u></u>	<u><u>\$ 1,174,949</u></u>	<u><u>\$ 1,179,266</u></u>	0.37

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Cafeteria Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 312,253	\$ 301,360	\$ 275,752	\$ 263,357	\$ 277,536	5.38
2300 Non Instructional Salaries, Other	104,624	86,994	86,994	98,835	86,994	(11.98)
Total Classified Salaries	<u>416,877</u>	<u>388,354</u>	<u>362,746</u>	<u>362,192</u>	<u>364,530</u>	0.65
3000 Employee Benefits	<u>132,550</u>	<u>138,375</u>	<u>133,375</u>	<u>122,957</u>	<u>129,111</u>	5.01
4000 Supplies and Materials	<u>589,895</u>	<u>599,748</u>	<u>629,915</u>	<u>628,467</u>	<u>626,175</u>	(0.36)
5000 Other Operating Expenses and Services						
5150 Credit Card Fees	31,039	32,000	32,677	32,676	33,000	0.99
5500 Utilities	12,524	13,420	12,365	12,057	12,100	0.36
5635 Rents and Leases	4,405	5,000	3,977	3,976	4,500	13.18
5642 Repairs, Non Instructional Equipment	-	500	2,247	2,185	2,250	2.97
5800 Other	5,285	5,500	6,462	6,080	6,100	0.33
Total Other Operating Expenses and Services	<u>53,253</u>	<u>56,420</u>	<u>57,728</u>	<u>56,974</u>	<u>57,950</u>	1.71
6490 Capital Outlay	<u>-</u>	<u>1,500</u>	<u>633</u>	<u>523</u>	<u>1,500</u>	186.81
Total Expenditures (2000-6000)	<u>1,192,575</u>	<u>1,184,397</u>	<u>1,184,397</u>	<u>1,171,113</u>	<u>1,179,266</u>	0.70
Ending Fund Balance	<u>4,077</u>	<u>-</u>	<u>-</u>	<u>3,836</u>	<u>-</u>	(100.00)
Total Expenditures and Ending Fund Balance	<u>\$ 1,196,652</u>	<u>\$ 1,184,397</u>	<u>\$ 1,184,397</u>	<u>\$ 1,174,949</u>	<u>\$ 1,179,266</u>	0.37

Note: Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
CHILD DEVELOPMENT FUND

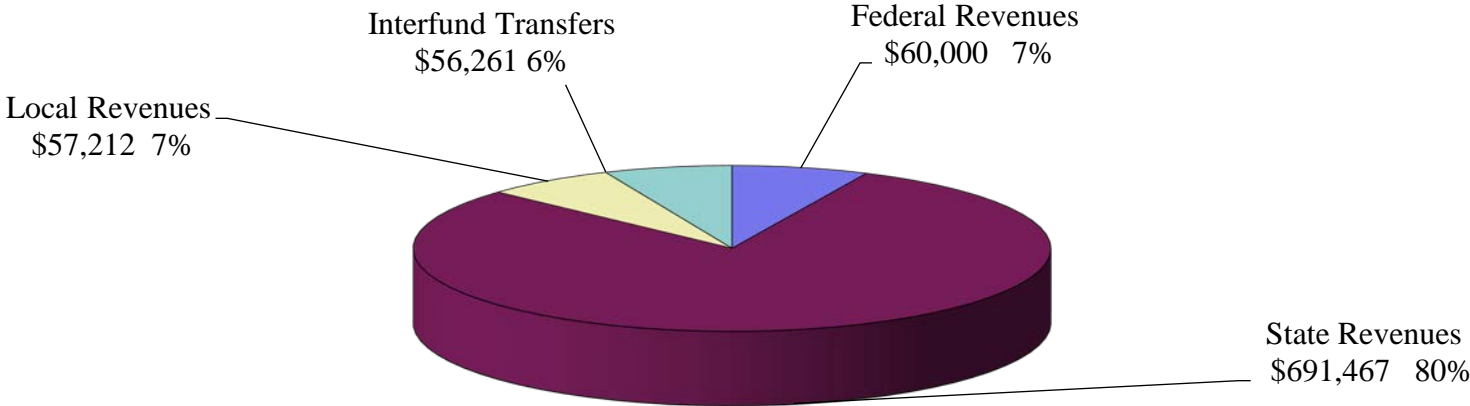
The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

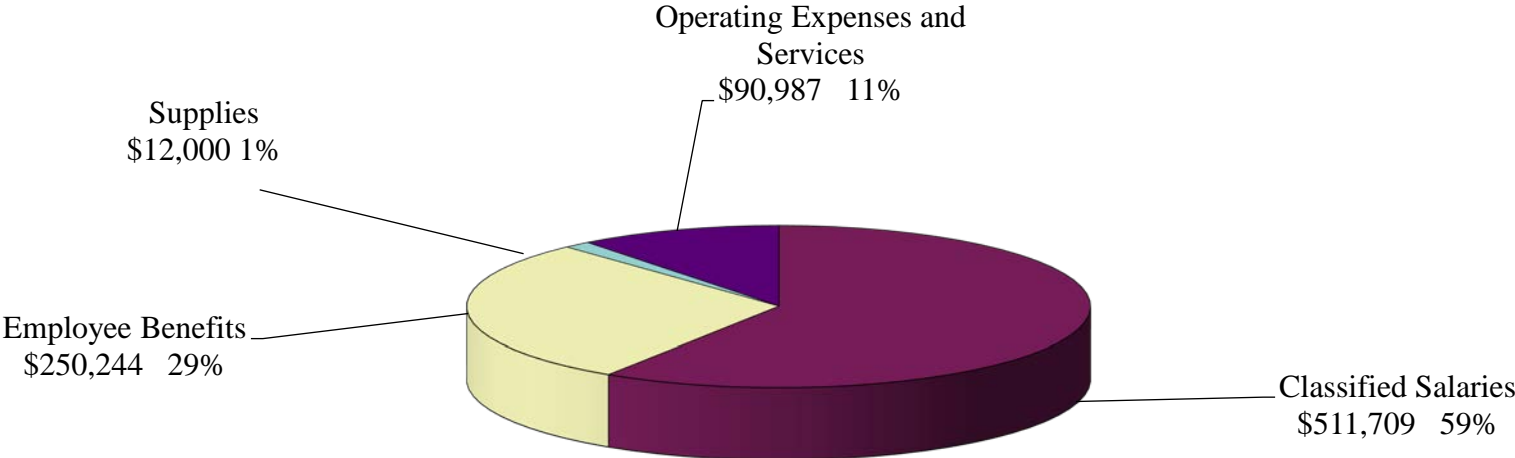
As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted; with similar requirements for use of funds, reporting, and performance periods.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Child Development Fund Revenues and Beginning Fund Balance: \$864,940



Child Development Fund Expenditures and Ending Fund Balance: \$864,940



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Child Development Fund

Revenues by Source		2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8100	Federal Revenues	\$ 68,373	\$ 70,000	\$ 70,000	\$ 63,737	\$ 60,000	(5.86)
8600	State Revenues						
8623	Child Development Division Award	12,895	12,895	13,097	13,097	13,451	2.70
8650	California State Preschool	799,610	801,189	1,045,190	896,164	675,516	(24.62)
8690	Child and Adult Care Food Program	3,001	3,000	3,000	2,881	2,500	(13.22)
	Total State Revenues	<u>815,506</u>	<u>817,084</u>	<u>1,061,287</u>	<u>912,142</u>	<u>691,467</u>	(24.19)
8800	Local Revenues						
8850	Rents and Leases	6,575	6,575	6,575	6,575	-	(100.00)
8871	Child Development Services	143,283	162,202	162,202	153,514	57,212	(62.73)
8890	Other Local Revenue	416	-	-	-	-	-
8899	Quality Enhancement	51,482	-	-	15,000	-	-
	Total Local Revenues	<u>201,756</u>	<u>168,777</u>	<u>168,777</u>	<u>175,089</u>	<u>57,212</u>	(67.32)
8900	Interfund Transfers - In	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>164,204</u>	<u>56,261</u>	(65.74)
	Total Revenues and Other Financing Sources	<u>\$ 1,249,839</u>	<u>\$ 1,220,065</u>	<u>\$ 1,464,268</u>	<u>\$ 1,315,172</u>	<u>\$ 864,940</u>	(34.23)

Note: 2018-2019 Adopted Budget includes San Jacinto Campus only.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Child Development Fund

Expenditures by Object		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
1000	Academic Salaries	\$ 41,251	\$ -	\$ -	\$ -	\$ -	-
2000	Classified Salaries						
2100	Non Instructional Salaries, Regular	552,097	611,973	662,827	548,731	461,709	(15.86)
2300	Non Instructional Salaries, Other	185,119	130,290	304,009	269,603	50,000	(81.45)
	Total Classified Salaries	<u>737,216</u>	<u>742,263</u>	<u>966,836</u>	<u>818,334</u>	<u>511,709</u>	(37.47)
3000	Employee Benefits						
3100	State Teacher's Retirement System	5,133	-	-	-	-	-
3200	Public Employees' Retirement System	73,759	95,045	85,166	85,166	83,394	(2.08)
3300	Old Age, Survivors, Disability, and Health Ins.	43,163	56,784	49,843	49,843	36,101	(27.57)
3400	Health and Welfare	149,416	125,331	147,674	147,674	123,260	(16.53)
3500	State Unemployment Insurance	304	371	347	347	238	(31.41)
3600	Workers' Compensation Insurance	14,497	12,811	14,655	14,061	7,251	(48.43)
	Total Employee Benefits	<u>286,272</u>	<u>290,342</u>	<u>297,685</u>	<u>297,091</u>	<u>250,244</u>	(15.77)
4000	Total Supplies and Materials	<u>12,730</u>	<u>30,519</u>	<u>23,146</u>	<u>23,146</u>	<u>12,000</u>	(48.16)
5000	Other Operating Expenses and Services						
5003	Printing	1,009	1,250	1,295	1,295	1,000	(22.78)
5045	Postage	30	30	93	93	-	(100.00)
5100	Catering/Credit Card Fees	110,636	104,018	101,951	101,951	65,987	(35.28)
5200	Conferences Administrators	3,882	3,900	789	789	-	(100.00)
5300	Dues/Memberships	460	500	365	365	-	(100.00)
5500	Utilities	50,176	41,068	63,652	63,652	24,000	(62.29)
5600	Rents, Leases, and Maintenance	278	275	777	777	-	(100.00)
5800	Other	5,899	5,900	5,703	5,703	-	(100.00)
	Total Operating Expenses and Services	<u>172,370</u>	<u>156,941</u>	<u>174,625</u>	<u>174,625</u>	<u>90,987</u>	(47.90)
6000	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>1,976</u>	<u>1,976</u>	<u>-</u>	(100.00)
Total Expenditures, Other Outgo, and Ending Fund Balance		<u>\$ 1,249,839</u>	<u>\$ 1,220,065</u>	<u>\$ 1,464,268</u>	<u>\$ 1,315,172</u>	<u>\$ 864,940</u>	(34.23)

Note: 2018-2019 Adopted Budget includes San Jacinto Campus only.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for acquisition or construction of significant capital outlay items including scheduled maintenance and special repair (SMSR) projects. Sources of funding for this fund include:

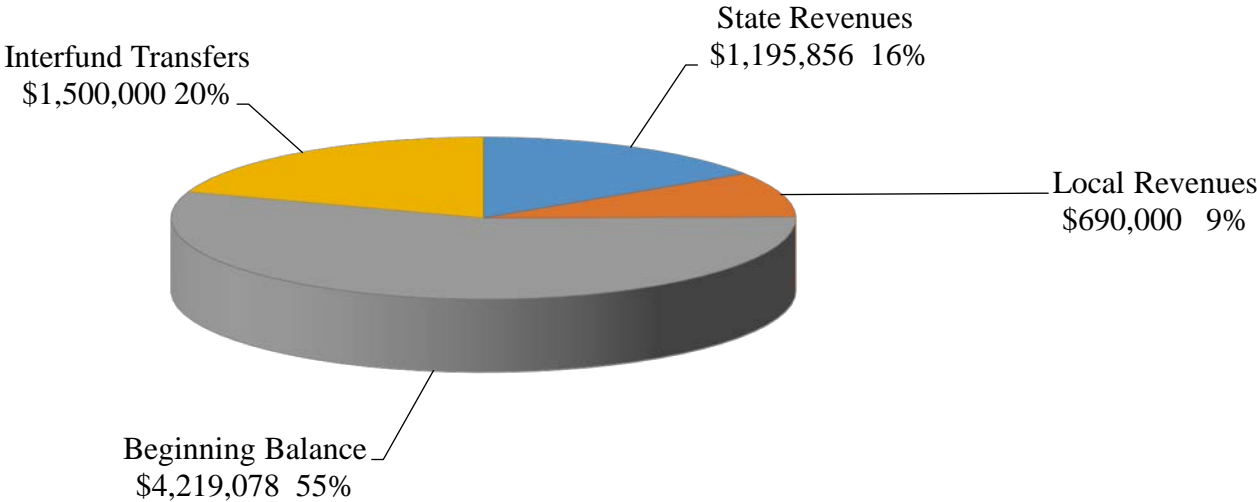
- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Sublease revenue from partnership agreement
- Transfers from General Fund Unrestricted

Expenditures that are recorded in the Capital Outlay Projects Fund include:

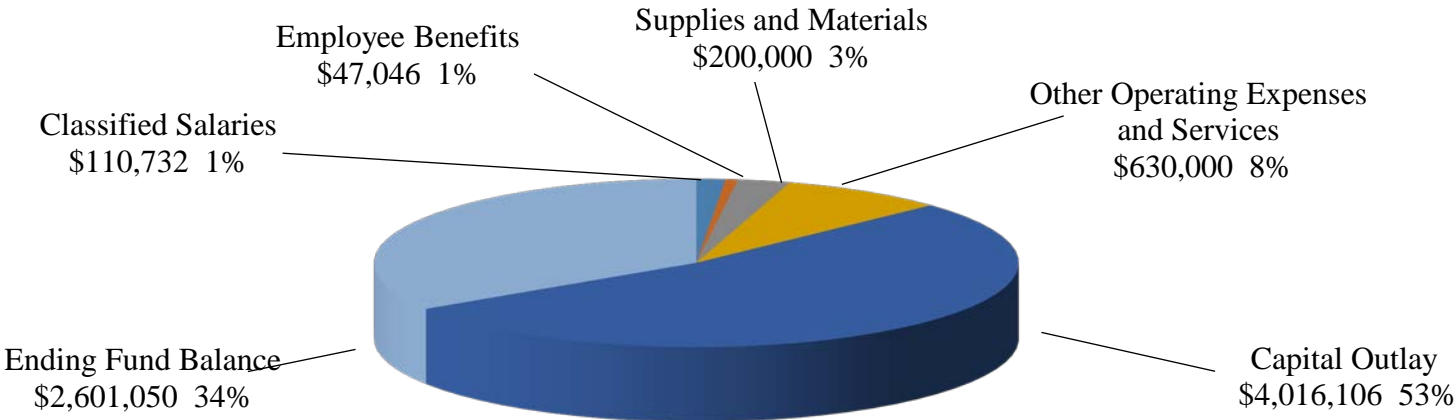
- Land acquisitions
- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as library books, furniture, fixtures, and equipment
- Significant capital equipment purchases
- Equipment leases
- Roof repairs
- South West Corridor improvements
- Proposition 39 Energy Sustainability Projects
- Campus security

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Capital Outlay Projects Fund Revenues and Beginning Fund Balance: \$7,604,934



Capital Outlay Projects Fund Expenditures and Ending Fund Balance: \$7,604,934



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Capital Outlay Projects Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8600 State Revenues						
8651 Community College Const. Act (Proposition 55)	\$ 1,893,178	\$ 290,187	\$ 290,187	\$ 282,993	\$ -	(100.00)
8652 Scheduled Maintenance & Block Grant	277,075	1,676,415	1,630,905	1,126,515	776,686	(31.05)
8652 Proposition 39 Energy Sustainability	408,032	772,404	772,404	25,202	419,170	>200.00
State Revenues	2,578,285	2,739,006	2,693,496	1,434,710	1,195,856	(16.65)
8800 Local Revenues						
8860 Interest and Investment	35,834	20,000	20,000	78,213	40,000	(48.86)
8880 Capital Outlay Fee	46,567	45,000	45,000	52,139	50,000	(4.10)
8890 Redevelopment	767,518	700,000	700,000	827,547	600,000	(27.50)
8890 Water Conservation	73,396	-	-	-	-	-
Total Local Revenues	923,315	765,000	765,000	957,899	690,000	(27.97)
8900 Interfund Transfers - In	850,000	1,100,000	1,100,000	1,100,000	1,500,000	36.36
Total Revenues and Other Financing Sources	4,351,600	4,604,006	4,558,496	3,492,609	3,385,856	(3.06)
Beginning Fund Balance	4,927,620	5,662,513	5,662,513	5,662,513	4,219,078	(25.49)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 9,279,220	\$ 10,266,519	\$ 10,221,009	\$ 9,155,122	\$ 7,604,934	(16.93)

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Capital Outlay Projects Fund

<u>Expenditures by Object</u>		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 137,578	\$ 109,634	\$ 116,452	\$ -	\$ 110,732	100.00
3000	Employee Benefits	38,848	50,354	43,536	-	47,046	100.00
4000	Supplies and Materials	118,695	160,375	27,134	27,134	200,000	>200.00
5000	Other Operating Expenses and Services	773,467	837,312	1,261,667	261,457	630,000	140.96
6000	Capital Outlay	2,548,119	4,593,296	6,323,378	4,647,453	4,016,106	(13.58)
	Total Expenditures (1000 – 6000)	3,616,707	5,750,971	7,772,167	4,936,044	5,003,884	1.37
7910	Board of Trustees Capital Outlay Reserve	2,066,706	2,066,706	-	-	-	-
7900	Designated Fund Balance	3,595,807	2,448,842	2,448,842	4,219,078	2,601,050	(38.35)
	Ending Fund Balance	5,662,513	4,515,548	2,448,842	4,219,078	2,601,050	(38.35)
	Total Expenditures and Ending Fund Balance	<u>\$ 9,279,220</u>	<u>\$ 10,266,519</u>	<u>\$ 10,221,009</u>	<u>\$ 9,155,122</u>	<u>\$ 7,604,934</u>	(16.93)

Note: Capital Outlay by Projects is provided in detail on page 70. Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. The Board of Trustees Capital Outlay Reserve was used to purchase Wildomar in June 2018.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
BOND PROJECTS FUND

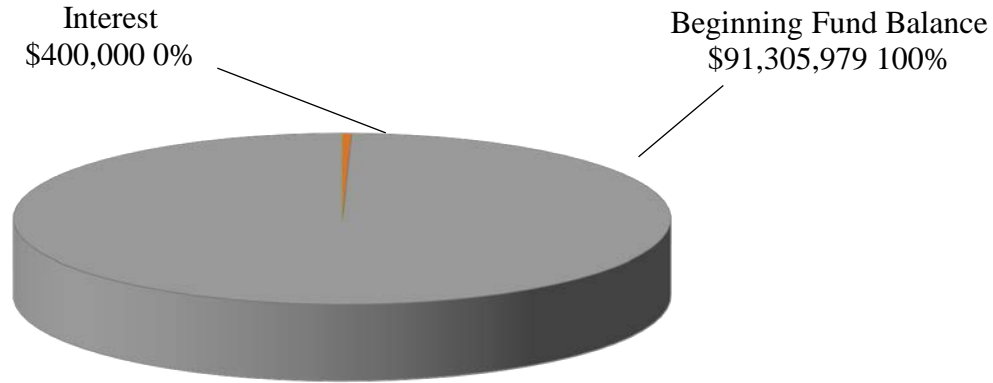
The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39 and the expenditures related to the acquisition and construction of projects voted and approved by the local property owners. The proceeds for the sale of bonds are deposited with the county treasury and recorded as Other Financing Sources. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter approved ballot measure.

General Obligation Bonds, Series A was issued on May 21, 2015 in the amount of \$70,000,000.

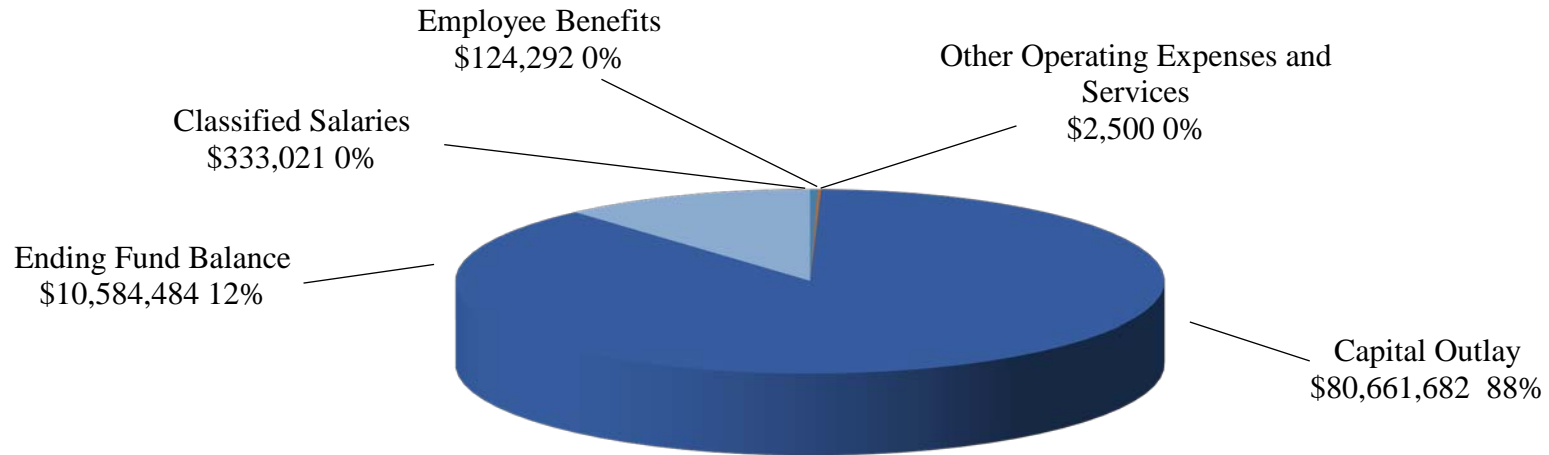
General Obligation Bonds, Series B was issued on February 14, 2018 in the amount of \$120,000,000.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Bond Projects Fund Revenues and Beginning Fund Balance: \$91,705,979



Bond Projects Fund Expenditures and Ending Fund Balance: \$91,705,979



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Bond Projects Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8860 Interest	\$ 389,171	\$ 200,000	\$ 200,000	\$ 973,573	\$ 400,000	(58.91)
8940 Proceeds of General Long Term Debt	-	-	120,000,000	120,000,000	-	(100.00)
Beginning Fund Balance	54,781,961	42,874,073	42,874,073	42,874,073	91,305,979	112.96
Total Revenues and Beginning Fund Balance	<u>\$ 55,171,132</u>	<u>\$ 43,074,073</u>	<u>\$ 163,074,073</u>	<u>\$ 163,847,646</u>	<u>\$ 91,705,979</u>	(44.03)

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries	\$ -	\$ 324,135	\$ 326,036	\$ -	\$ 333,021	100.00
3000 Employee Benefits	-	133,715	131,814	-	124,292	100.00
5000 Other Operating Expenses and Services	553,340	143,150	917,150	817,289	2,500	(99.69)
6000 Capital Outlay	11,743,719	31,502,690	150,728,690	71,724,378	80,661,682	12.46
Total Expenditures	<u>12,297,059</u>	<u>32,103,690</u>	<u>152,103,690</u>	<u>72,541,667</u>	<u>81,121,495</u>	11.83
Ending Fund Balance	42,874,073	10,970,383	10,970,383	91,305,979	10,584,484	(88.41)
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 55,171,132</u>	<u>\$ 43,074,073</u>	<u>\$ 163,074,073</u>	<u>\$ 163,847,646</u>	<u>\$ 91,705,979</u>	(44.03)

Note: Bond Fund by Projects is provided in detail on page 71. Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero based budgeting. Series B in the amount of \$120,000,000 was issued on February 14, 2018.

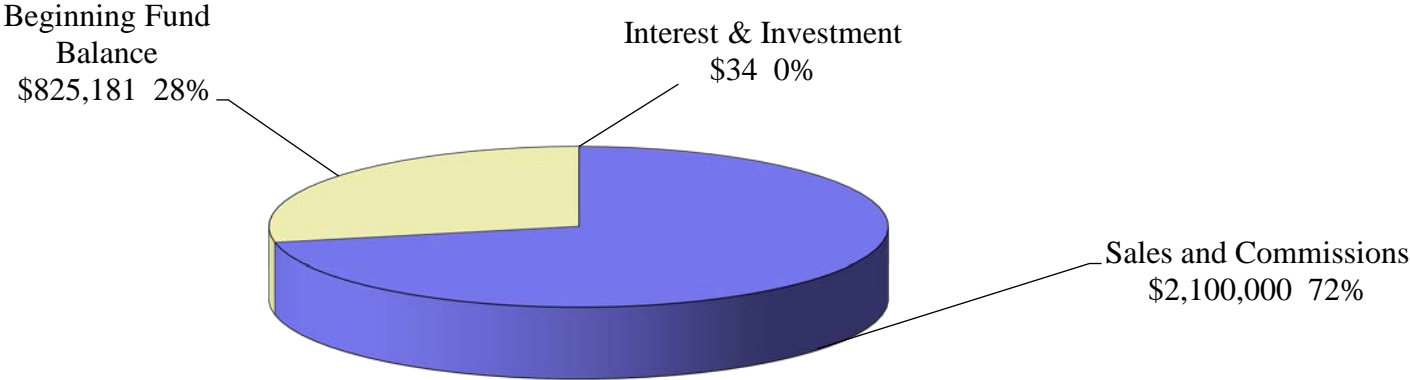
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
BOOKSTORE FUND

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a Community College Bookstore pursuant to Education Code 81676. The primary source of revenue for the Bookstore Fund is student purchases.

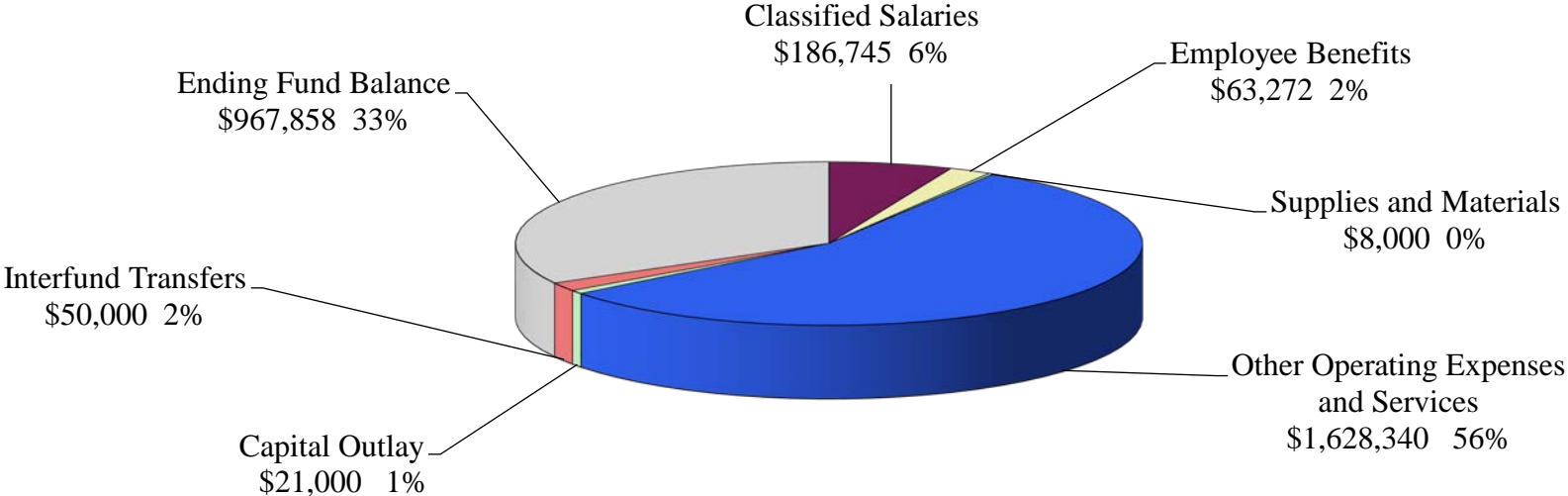
All necessary expenses, including salaries, wages, and cost of capital improvement are paid from the retail operation's generated revenues.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Bookstore Fund Revenues and Beginning Fund Balance: \$2,925,215



Bookstore Fund Expenditures and Ending Fund Balance: \$2,925,215



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Bookstore Fund

<u>Revenues by Source</u>		2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800	Local Revenues						
	8840 Sales and Commissions	\$ 2,130,255	\$ 2,428,000	\$ 2,428,000	\$ 1,977,371	\$ 2,100,000	6.20
	8860 Interest and Investment	99	100	100	32	34	6.25
	Total Local Revenues	<u>2,130,354</u>	<u>2,428,100</u>	<u>2,428,100</u>	<u>1,977,403</u>	<u>2,100,034</u>	6.20
	Beginning Fund Balance	<u>931,476</u>	<u>713,307</u>	<u>713,307</u>	<u>713,307</u>	<u>825,181</u>	15.68
	Total Revenues and Beginning Fund Balance	<u>\$ 3,061,830</u>	<u>\$ 3,141,407</u>	<u>\$ 3,141,407</u>	<u>\$ 2,690,710</u>	<u>\$ 2,925,215</u>	8.72

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Bookstore Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000 Classified Salaries						
2100 Non Instructional Salaries, Regular	\$ 290,953	\$ 294,936	\$ 294,936	\$ 142,342	\$ 136,745	(3.93)
2330 Non Instructional Salaries, Other	67,073	40,000	40,000	48,731	50,000	2.60
Total Classified Salaries	<u>358,026</u>	<u>334,936</u>	<u>334,936</u>	<u>191,073</u>	<u>186,745</u>	(2.27)
3000 Employee Benefits	<u>102,049</u>	<u>85,000</u>	<u>85,000</u>	<u>62,648</u>	<u>63,272</u>	1.00
4000 Supplies and Materials	<u>7,961</u>	<u>10,000</u>	<u>10,000</u>	<u>7,455</u>	<u>8,000</u>	7.31
5000 Other Operating Expenses and Services						
5100 Consultants	37,951	38,000	38,000	48,168	50,000	3.80
5220 Conferences	824	850	850	430	450	4.65
5500 Utilities	46,482	47,000	47,000	48,818	49,000	0.37
5642 Repairs Non Instructional Equipment	-	-	-	589	590	0.17
5800 Other - Cost of Goods Sold	1,637,331	1,750,000	1,750,000	1,397,975	1,500,000	7.30
5892 Bank Charges	27,990	27,000	27,000	25,604	26,000	1.55
5897 Other - Operating Expenses	2,654	2,660	2,660	2,292	2,300	0.35
Total Other Operating Expenses and Services	<u>1,753,232</u>	<u>1,865,510</u>	<u>1,865,510</u>	<u>1,523,876</u>	<u>1,628,340</u>	6.86
6000 Capital Outlay	<u>26,255</u>	<u>80,000</u>	<u>80,000</u>	<u>20,477</u>	<u>21,000</u>	2.55
7000 Interfund Transfers-Out	<u>101,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>50,000</u>	(16.67)
Total Expenditures (2000-7000)	<u>2,348,523</u>	<u>2,435,446</u>	<u>2,435,446</u>	<u>1,865,529</u>	<u>1,957,357</u>	4.92
Ending Fund Balance	<u>713,307</u>	<u>705,961</u>	<u>705,961</u>	<u>825,181</u>	<u>967,858</u>	17.29
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 3,061,830</u>	<u>\$ 3,141,407</u>	<u>\$ 3,141,407</u>	<u>\$ 2,690,710</u>	<u>\$ 2,925,215</u>	8.72

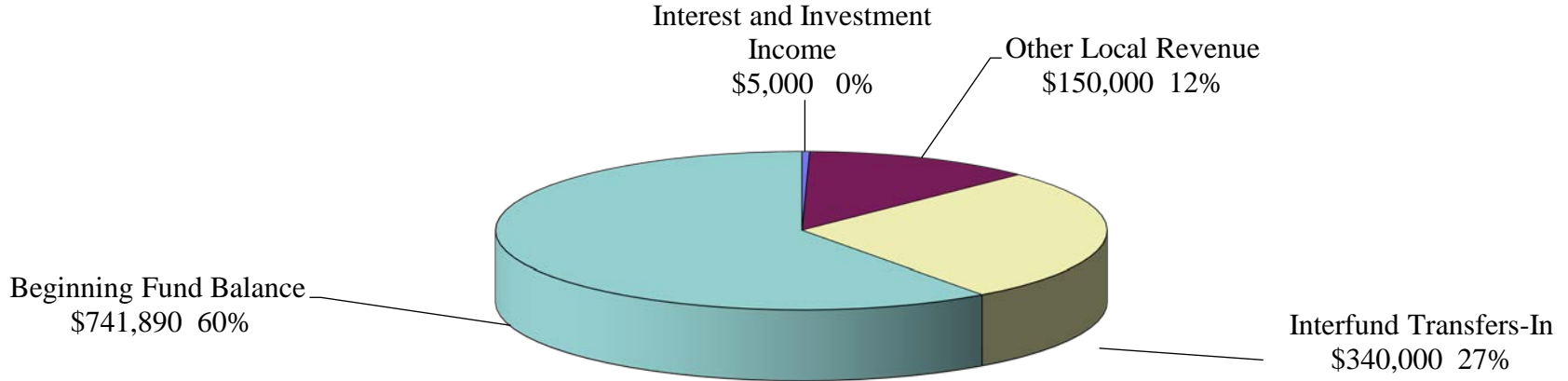
Note: Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting. The Bookstore Beginning balance includes assets.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
SELF-INSURANCE FUND

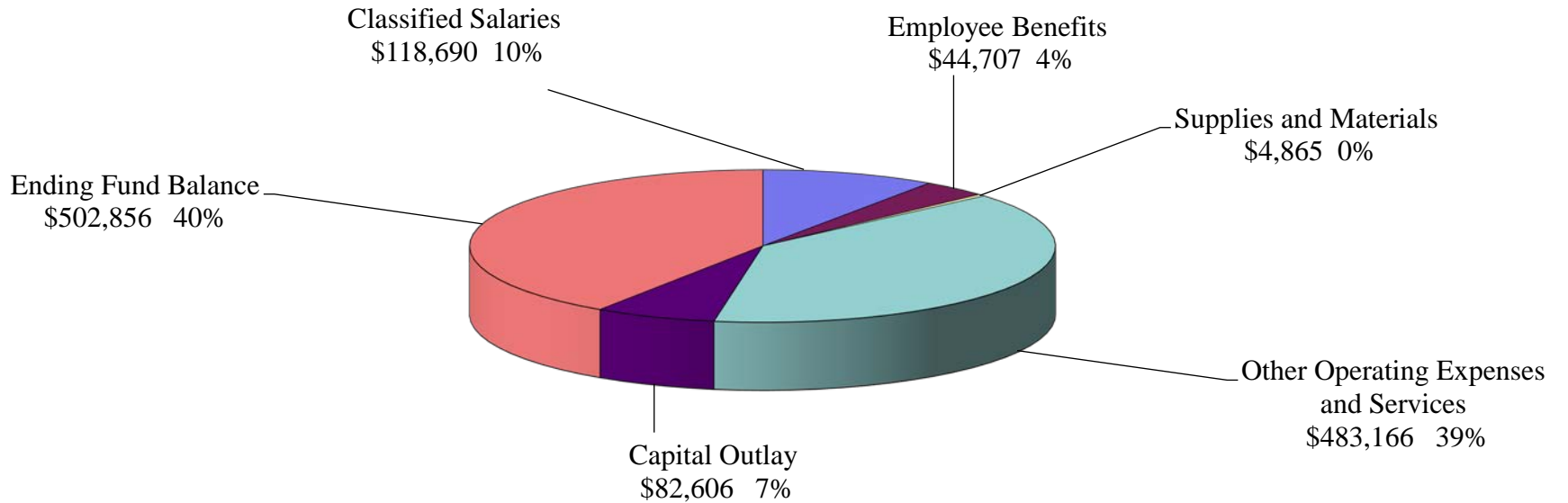
The Self-Insurance Fund is an internal service fund designated to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). The Fund covers the liability of the District, its officers, agents, and employees. In order to maintain an adequate balance in this Fund, the Board authorizes transfers to the Fund out of the General Fund Unrestricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Self-Insurance Fund Revenues and Beginning Fund Balance: \$1,236,890



Self-Insurance Fund Expenditures and Ending Fund Balance: \$1,236,890



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Self-Insurance Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8860 Interest and Investment	\$ 5,011	\$ 5,000	\$ 5,000	\$ 11,931	\$ 5,000	(58.09)
8890 Other Local	451,994	150,000	150,000	123,454	150,000	21.50
Total Local Revenues	<u>457,005</u>	<u>155,000</u>	<u>155,000</u>	<u>135,385</u>	<u>155,000</u>	14.49
8900 Interfund Transfers - In	388,000	143,975	143,975	143,975	340,000	136.15
Total Revenues and Other Financing Sources	<u>845,005</u>	<u>298,975</u>	<u>298,975</u>	<u>279,360</u>	<u>495,000</u>	77.19
Beginning Fund Balance	<u>168,276</u>	<u>565,098</u>	<u>565,098</u>	<u>565,098</u>	<u>741,890</u>	31.29
Total Revenues, Other Financing Services, and Beginning Fund Balance	<u>\$ 1,013,281</u>	<u>\$ 864,073</u>	<u>\$ 864,073</u>	<u>\$ 844,458</u>	<u>\$ 1,236,890</u>	46.47

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Self-Insurance Fund

<u>Expenditures by Object</u>		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
2000	Classified Salaries	\$ 58,156	\$ 80,214	\$ 80,214	\$ 69,963	\$ 118,690	69.65
3000	Employee Benefits	18,911	27,835	27,835	23,527	44,707	90.02
4000	Supplies and Materials	1,846	4,865	4,865	-	4,865	>200.00
5000	Other Operating Expenses and Services	369,270	483,166	483,166	5,376	483,166	>200.00
6000	Capital Outlay	-	82,606	82,606	3,702	82,606	>200.00
	Total Expenditures (1000 – 6000)	448,183	678,686	678,686	102,568	734,034	>200.00
	Ending Fund Balance	565,098	185,387	185,387	741,890	502,856	(32.22)
	Total Expenditures and Ending Fund Balance	\$ 1,013,281	\$ 864,073	\$ 864,073	\$ 844,458	\$ 1,236,890	46.47

Note: Deficit spending in FY 2018-2019 Adopted Budget is due to inclusion of the beginning balance and zero base budgeting.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
STUDENT GOVERNMENT ASSOCIATION FUND

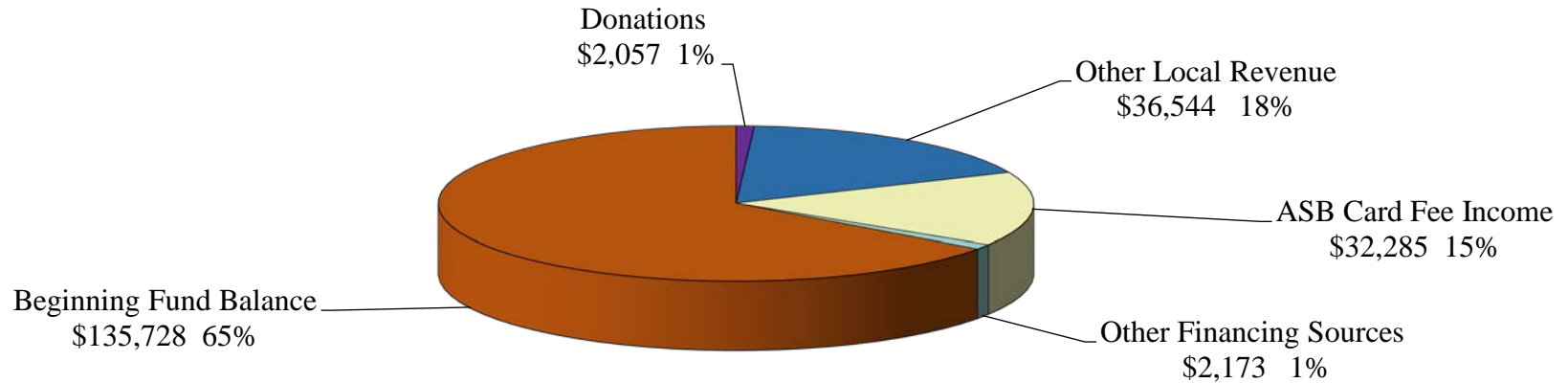
The Student Government Association Fund is a trust fund designated to account for the funds held in trust by the District for student body organizations established pursuant to Education Code Section 76060. This Fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.

The primary source of revenue for the Student Government Association Fund is voluntary fees paid by students.

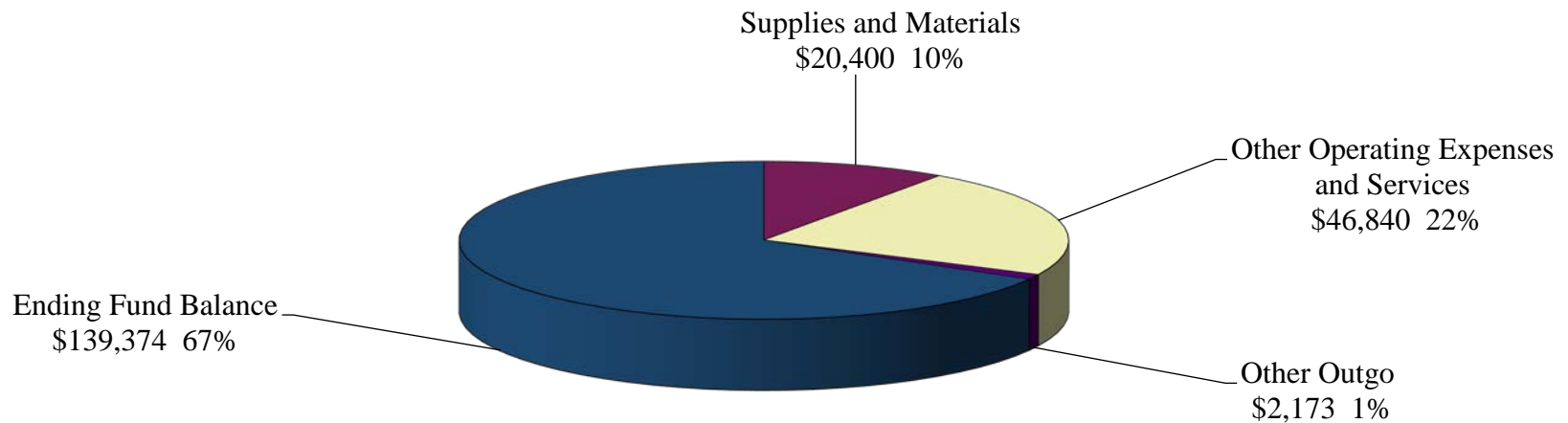
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Student Government Association Fund Revenues and Beginning Fund Balance: \$208,787



Student Government Association Fund Expenditures and Ending Fund Balance: \$208,787



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019 Student Government Association Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 9,271	\$ 9,456	\$ 9,456	\$ 2,016	\$ 2,057	2.03
8832 Commissions	5,705	5,819	5,819	1,953	1,992	2.00
8841 Ticket Sales	22,297	22,745	22,745	20,666	21,079	2.00
8842 Advertising Sales	3,030	3,091	3,091	1,775	1,811	2.03
8845 Concession Sales	276	-	-	-	-	-
8849 Miscellaneous Sales	6,465	6,594	6,594	5,577	5,689	2.01
8855 Audience Participation	350	357	357	-	-	-
8857 Membership Fee	3,180	3,244	3,244	5,840	5,957	2.00
8861 Interest	20	20	20	16	16	-
8887 ASB Card Fee	36,421	37,149	37,149	31,652	32,285	2.00
Total Local Revenues	87,015	88,475	88,475	69,495	70,886	2.00
8900 Other Financing Sources						
8980 Interfund Transfers-In	5,042	5,143	5,143	704	718	1.99
8999 Intrafund Transfers-In	-	-	-	1,426	1,455	2.03
Total Other Financing Sources	5,042	5,143	5,143	2,130	2,173	2.02
Total Revenues and Other Financing Sources	92,057	93,618	93,618	71,625	73,059	2.00
Beginning Fund Balance	173,690	131,891	131,891	131,891	135,728	2.91
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 265,747	\$ 225,509	\$ 225,509	\$ 203,516	\$ 208,787	2.59

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019 Student Government Association Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4500 Non Instructional	\$ 16,657	\$ 16,990	\$ 16,990	\$ 10,122	\$ 10,324	2.00
4501 Uniforms Clothing Costumes	3,637	3,710	3,710	2,502	2,552	2.00
4710 Food	9,281	9,467	9,467	7,376	7,524	2.01
Total Supplies and Materials	29,575	30,167	30,167	20,000	20,400	2.00
5000 Other Operating Expenses and Services						
5045 Postage	201	205	205	-	-	-
5100 Contract	11,983	12,223	12,223	22,699	23,155	2.01
5150 District Administrative Fees and Charges	5,000	5,000	5,000	5,000	5,000	-
5195 Entry Fee	3,195	3,259	3,259	-	-	-
5210 Mileage	(7)	25	25	124	126	1.61
5220 Conferences	1,624	1,656	1,656	3,338	3,405	2.01
5224 Student Travel	9,689	9,883	9,883	5,572	5,684	2.01
5300 Dues Memberships	1,730	1,765	1,765	-	-	-
5500 Utilities	2,673	2,726	2,726	2,192	2,236	2.01
5635 Rents or Leases	-	-	-	1,353	1,380	2.00
5640 Equipment Repair	2,146	2,189	2,189	-	-	-
5690 Miscellaneous Expense	(108)	100	100	(263)	100	>200.00
5740 Advertising	2,846	2,903	2,903	2,273	2,318	1.98
5801 Donation Expense	7,000	7,140	7,140	500	510	2.00
5802 Prizes Awards	1,974	2,013	2,013	572	583	1.92
5890 Other Services (IT Chargebacks)	945	964	964	1,921	1,959	1.98
5999 Credit Card Charges	312	318	318	377	384	1.86
Total Other Operating Expenses and Services	51,203	52,369	52,369	45,658	46,840	2.59
6491 Instructional Equipment	4,569	4,660	4,660	-	-	-
Total Expenditures (4000 - 6000)	85,347	87,196	87,196	65,658	67,240	2.41

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019 Student Government Association Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
7000 Other Outgo						
7300 Interfund Transfers-Out	43,467	5,000	5,000	-	-	(100.00)
7301 Intrafund Transfers-Out	3,259	3,324	3,324	1,426	1,455	2.03
7400 Club Bonus	1,783	1,818	1,818	704	718	1.99
Total Other Outgo	<u>48,509</u>	<u>10,142</u>	<u>10,142</u>	<u>2,130</u>	<u>2,173</u>	2.02
Total Expenditures (4000 - 7000)	<u>133,856</u>	<u>97,338</u>	<u>97,338</u>	<u>67,788</u>	<u>69,413</u>	2.40
Ending Fund Balance	<u>131,891</u>	<u>128,171</u>	<u>128,171</u>	<u>135,728</u>	<u>139,374</u>	2.69
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 265,747</u>	<u>\$ 225,509</u>	<u>\$ 225,509</u>	<u>\$ 203,516</u>	<u>\$ 208,787</u>	2.59

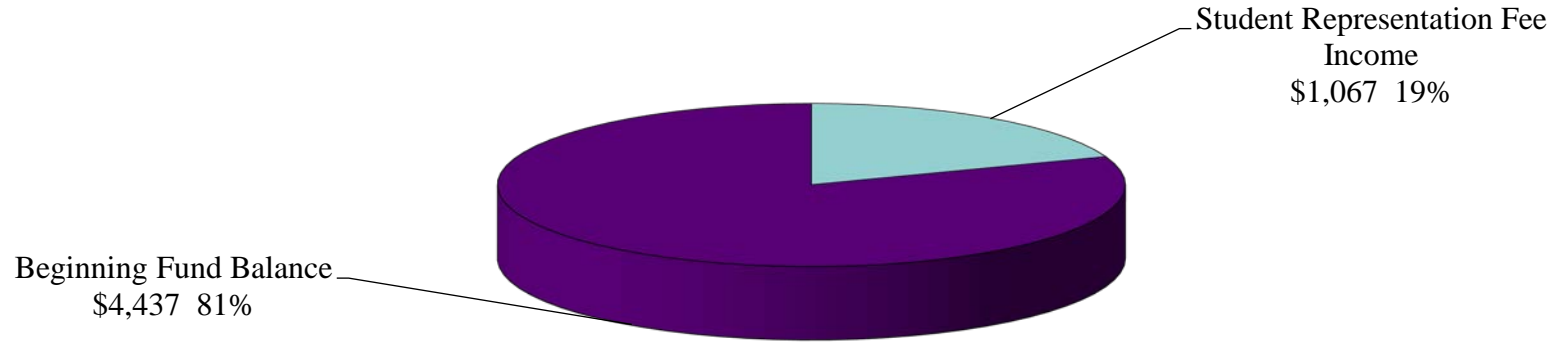
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
STUDENT REPRESENTATION FEE FUND

The Student Representation Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

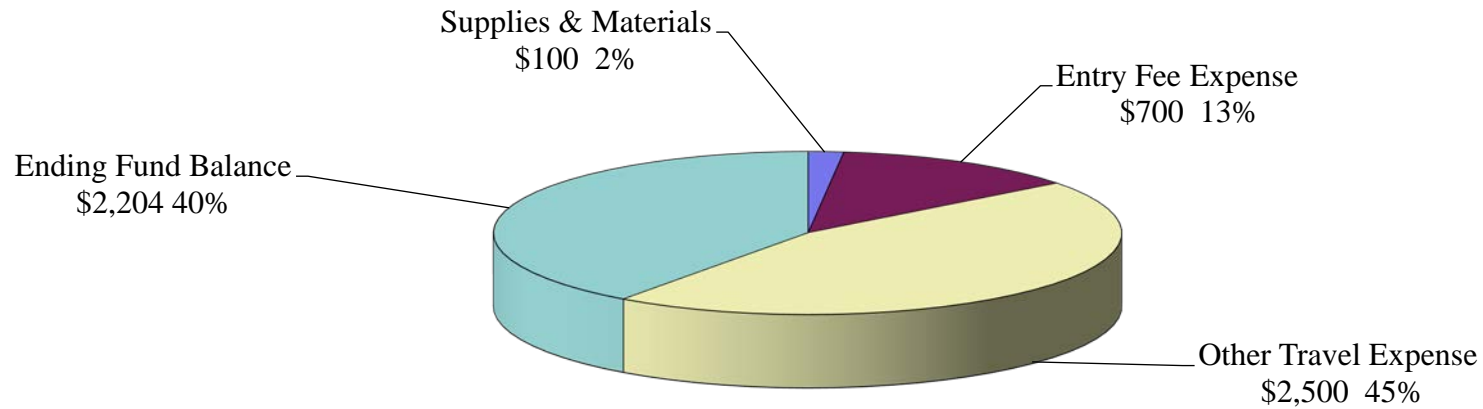
The primary source of revenue for the Student Representation Fee Fund is voluntary fees paid by students.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Student Representation Fee Fund Revenues and Beginning Fund Balance: \$5,504



Student Representation Fee Fund Expenditures and Ending Fund Balance: \$5,504



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Student Representation Fee Fund

<u>Revenues by Source</u>		2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8884	Student Representation Fee	\$ 1,055	\$ 1,075	\$ 1,075	\$ 1,046	\$ 1,067	2.01
	Beginning Fund Balance	2,336	3,391	3,391	3,391	4,437	30.85
	Total Revenues and Beginning Fund Balance	\$ 3,391	\$ 4,466	\$ 4,466	\$ 4,437	\$ 5,504	24.05

<u>Expenditures by Object</u>		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
4000	Supplies and Materials	\$ -	\$ 100	\$ 100	\$ -	\$ 100	100.00
5000	Other Operating Expenses and Services						
5195	Entry Fee	-	700	700	-	700	100.00
5224	Student Travel	-	2,500	2,500	-	2,500	100.00
	Total Other Operating Expenses and Services	-	3,200	3,200	-	3,200	100.00
	Total Expenditures (4000 - 5000)	-	3,300	3,300	-	3,300	100.00
	Ending Fund Balance	3,391	1,166	1,166	4,437	2,204	(50.33)
	Total Expenditures and Ending Fund Balance	\$ 3,391	\$ 4,466	\$ 4,466	\$ 4,437	\$ 5,504	24.05

Note: Student Government Association (SGA) has not utilized funds in FY 2016-2017 and FY 2017-2018.

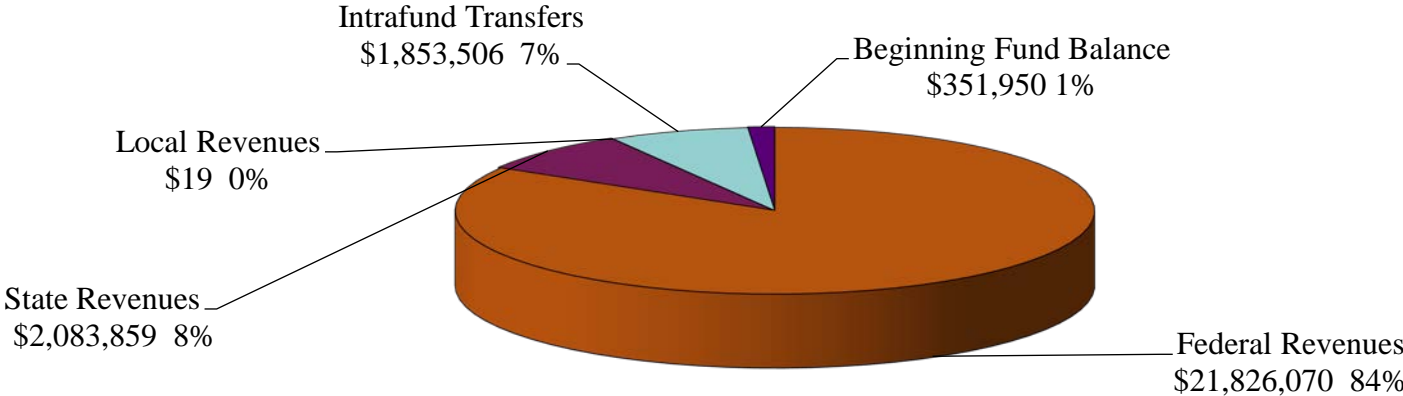
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
STUDENT FINANCIAL AID FUND

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

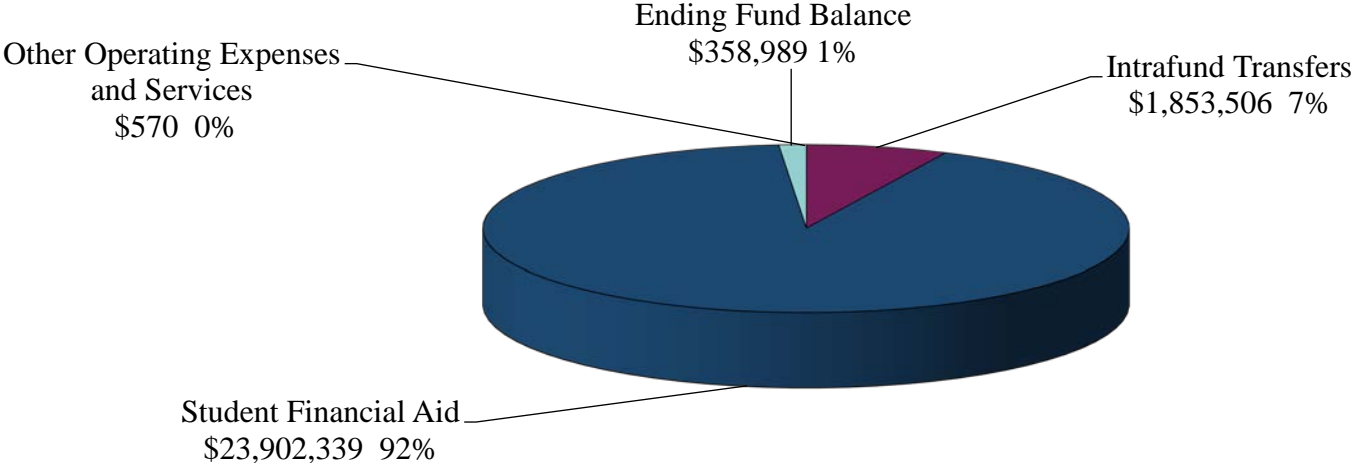
Funds for federal work study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries, not financial aid, and are recorded in the General Fund Restricted.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Student Financial Aid Fund Revenues and Beginning Fund Balance: \$26,115,404



Student Financial Aid Fund Expenditures and Ending Fund Balance: \$26,115,404



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Student Financial Aid Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8100 Federal Revenues						
8151 PELL Grant	\$ 19,607,181	\$ 19,999,324	\$ 19,999,324	\$ 20,594,553	21,129,502	2.60
8152 FSEOG	409,134	485,763	485,763	471,374	500,000	6.07
8159 GI Bill Chapter 33 Veterans Program	233,241	237,906	237,906	192,714	196,568	2.00
Total Federal Revenues	<u>20,249,556</u>	<u>20,722,993</u>	<u>20,722,993</u>	<u>21,258,641</u>	<u>21,826,070</u>	2.67
8600 State Revenues						
8640 CAL Grant B	1,766,581	1,801,913	1,801,913	1,987,584	2,027,336	2.00
8641 CAL Grant C	25,975	26,495	26,495	55,415	56,523	2.00
Total State Revenues	<u>1,792,556</u>	<u>1,828,408</u>	<u>1,828,408</u>	<u>2,042,999</u>	<u>2,083,859</u>	2.00
8800 Local Revenues						
8861 Interest	78	82	82	19	19	-
8890 Other Local	(5,997)	13,080	13,080	(6,951)	-	(100.00)
Total Local Revenues	<u>(5,919)</u>	<u>13,162</u>	<u>13,162</u>	<u>(6,932)</u>	<u>19</u>	(100.27)
8900 Intrafund Transfers-In	<u>1,096,899</u>	<u>1,145,447</u>	<u>1,145,447</u>	<u>1,817,163</u>	<u>1,853,506</u>	2.00
Total Revenues	<u>23,133,092</u>	<u>23,710,010</u>	<u>23,710,010</u>	<u>25,111,871</u>	<u>25,763,454</u>	2.59
Beginning Fund Balance	<u>366,135</u>	<u>359,442</u>	<u>359,442</u>	<u>359,442</u>	<u>351,950</u>	(2.08)
Total Revenues, Other Financing Sources, and Beginning Fund Balance	<u>\$ 23,499,227</u>	<u>\$ 24,069,452</u>	<u>\$ 24,069,452</u>	<u>\$ 25,471,313</u>	<u>\$ 26,115,404</u>	2.53

NOTE: Intrafund transfers have increased due to new grants.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019 Student Financial Aid Fund

<u>Expenditures by Object</u>		2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
5000	Bad Debt	\$ 774	\$ 789	\$ 789	\$ 559	\$ 570	1.97
7000	Intrafund Transfers-Out	1,096,899	1,145,447	1,145,447	1,817,163	\$ 1,853,506	2.00
7500	Student Financial Aid						
7520	Student Financial Grant	21,937,021	22,444,208	22,444,208	23,323,151	\$ 23,789,614	2.00
7599	Prior Year Adjustments	105,091	107,193	107,193	(21,510)	112,725	>200.00
	Total Student Financial Aid	<u>22,042,112</u>	<u>22,551,401</u>	<u>22,551,401</u>	<u>23,301,641</u>	<u>23,902,339</u>	2.58
	Total Expenditures (4000 – 7000)	<u>23,139,785</u>	<u>23,697,637</u>	<u>23,697,637</u>	<u>25,119,363</u>	<u>25,756,415</u>	2.54
9700	Fund Balance Reserved						
9710	Legally Restricted	12,726	12,800	12,800	12,167	12,410	2.00
9750	Board Restricted	346,716	359,015	359,015	339,783	346,579	2.00
	Total Ending Fund Balance	<u>359,442</u>	<u>371,815</u>	<u>371,815</u>	<u>351,950</u>	<u>358,989</u>	2.00
	Total Expenditures and Ending Fund Balance	<u>\$ 23,499,227</u>	<u>\$ 24,069,452</u>	<u>\$ 24,069,452</u>	<u>\$ 25,471,313</u>	<u>\$ 26,115,404</u>	2.53

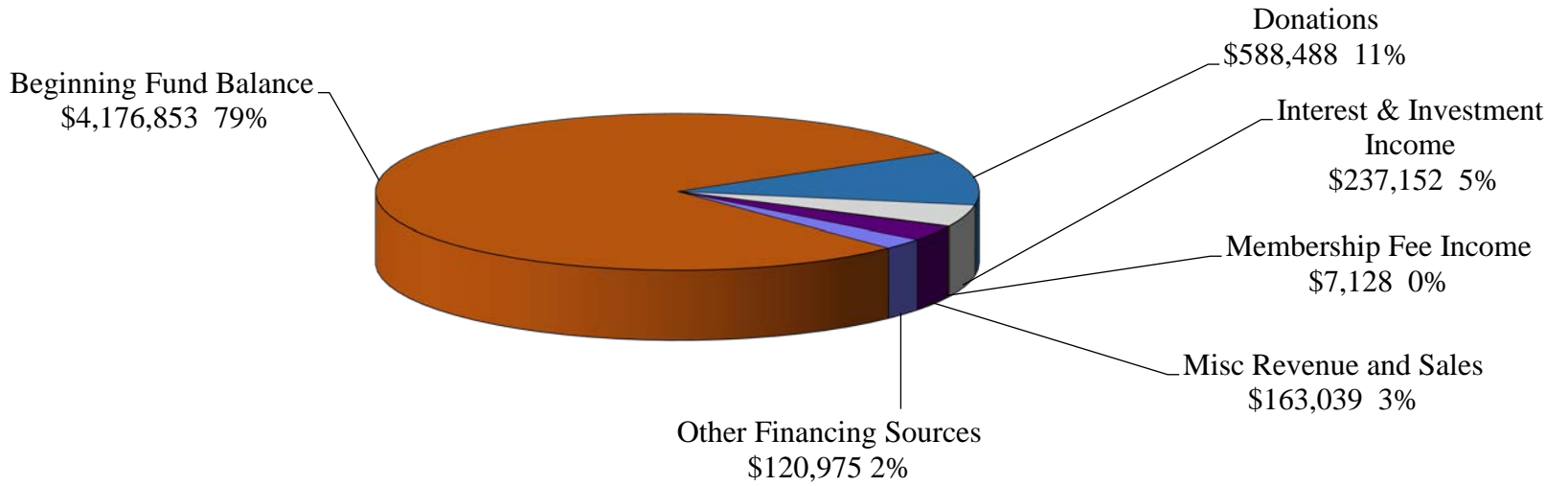
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
FOUNDATION FUND

The Foundation Fund is an agency fund that is used to account for the activities of organizations known as “foundations”. The Foundation Fund provides support to students, district programs, and facilities in the form of scholarships, special funding for equipment, and other program needs.

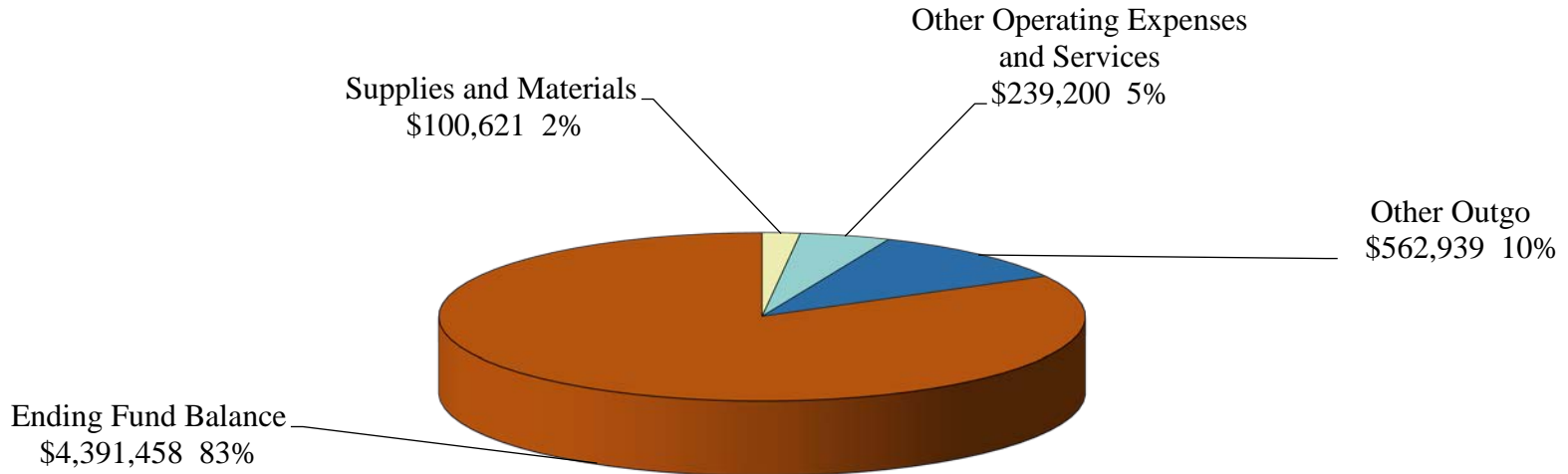
The primary source of revenue for the Foundation Fund is donations from volunteers, faculty, staff, and the community.

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

Foundation Fund Revenues and Beginning Fund Balance: \$5,293,635



Foundation Fund Expenditures and Ending Fund Balance: \$5,293,635



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
Foundation Fund

<u>Revenues by Source</u>	2016-2017 Actual Revenues	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Revenues	2018-2019 Adopted Budget	% Change Adopt/Act
8800 Local Revenues						
8821 Donations	\$ 531,013	\$ 552,489	\$ 552,489	\$ 576,949	588,488	2.00
8826 Loan Recoveries	119	121	121	275	280	1.82
8827 Other Income	-	-	-	700	714	2.00
8828 Sponsorships	1,000	1,020	1,020	-	-	-
8832 Commissions	-	-	-	172	175	1.74
8841 Ticket Sales	117,516	119,866	119,866	94,735	96,630	2.00
8842 Advertising Sales	4,350	4,437	4,437	5,985	6,105	2.01
8845 Concession Sales	100	102	102	352	359	1.99
8848 Fee Revenue	-	-	-	614	626	1.95
8849 Miscellaneous Sales	13,749	14,025	14,025	26,628	27,161	2.00
8855 Audience Participation	-	-	-	400	408	2.00
8856 Entry Fee Income	10,935	11,154	11,154	17,383	17,731	2.00
8857 Membership Fee	7,025	7,166	7,166	6,988	7,128	2.00
8859 Annual Management Fees	1,400	10,148	10,148	13,170	13,433	2.00
8861 Interest	99	101	101	99	101	2.02
8862 Investment	62,231	63,476	63,476	70,011	71,411	2.00
8864 Investment Gains/Losses	372,353	335,118	335,118	162,392	165,640	2.00
Total Local Revenues	1,121,890	1,119,223	1,119,223	976,853	996,390	2.00
8900 Interfund Transfers-In	43,467	5,000	5,000	-	-	-
8999 Intrafund Transfers-In	116,072	118,393	118,393	118,603	120,975	2.00
Total Transfers	159,539	123,393	123,393	118,603	120,975	2.00
Total Revenues and Other Financing Sources	1,281,429	1,242,616	1,242,616	1,095,456	1,117,365	2.00
Beginning Fund Balance	3,543,605	3,966,456	3,966,456	3,966,456	4,176,853	5.30
Total Revenues, Other Financing Sources, and Beginning Fund Balance	\$ 4,825,034	\$ 5,209,072	\$ 5,209,072	\$ 5,061,912	\$ 5,294,218	4.59

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Foundation Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
4000 Supplies and Materials						
4360 Non Instructional Supplies	\$ -	\$ -	\$ -	\$ 2,147	2,190	2.00
4500 Non Instructional Supplies	31,522	32,152	32,152	41,230	42,055	2.00
4501 Uniforms, Clothing, Costumes	14,684	14,978	14,978	15,602	15,914	2.00
4710 Food	44,300	45,186	45,186	39,669	40,462	2.00
Total Supplies and Materials	90,506	92,316	92,316	98,648	100,621	2.00
5000 Other Operating Expenses and Services						
5002 Bad Debt	500	510	510	450	459	2.00
5045 Postage	2,530	2,581	2,581	741	756	2.02
5100 Contract Services	97,887	99,845	99,845	127,273	129,818	2.00
5151 Foundation Management Fee	1,400	1,428	1,428	13,158	13,421	2.00
5195 Entry Fee	21,023	21,443	21,443	23,654	24,127	2.00
5210 Mileage	692	706	706	1,665	1,698	1.98
5219 Other Travel	1,190	1,214	1,214	440	449	2.05
5220 Conferences	2,423	2,471	2,471	2,271	2,317	2.03
5224 Student Travel	8,317	8,483	8,483	996	1,016	2.01
5300 Dues and Memberships	10,266	10,471	10,471	2,602	2,654	2.00
5420 Liability Insurance	463	472	472	1,557	1,588	1.99
5500 Utilities	1	1	1	1	1	-
5635 Rents or Leases	-	-	-	1,741	1,776	2.01
5690 Equipment Repair and Maintenance	635	648	648	579	590	1.90
5690 Miscellaneous	722	736	736	2,681	2,735	2.01
5740 Advertising	11,577	11,809	11,809	4,289	4,375	2.01
5801 Donations	10,911	11,129	11,129	-	-	-
5802 Prizes and Awards	4,173	4,256	4,256	14,648	14,941	2.00
5890 Other Services	6,653	6,786	6,786	-	-	-
5995 Bank Charges	30,606	31,218	31,218	33,230	33,895	2.00
5999 Credit Charges	1,112	1,134	1,134	2,534	2,584	1.97
Total Other Operating Expenses and Services	213,081	217,341	217,341	234,510	239,200	2.00
7000 Other Outgo						
7301 Intrafund Transfers-Out	116,072	118,393	118,393	118,603	120,975	2.00
7510 Student Financial Scholarship	438,919	425,649	425,649	433,298	441,964	2.00
Total Other Outgo	554,991	544,042	544,042	551,901	562,939	2.00

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Foundation Fund

<u>Expenditures by Object</u>	2016-2017 Actual Expenditures	2017-2018 Adopted Budget	2017-2018 Revised Budget	2017-2018 Actual Expenditures	2018-2019 Adopted Budget	% Change Adopt/Act
Total Expenditures (2000-7000)	<u>858,578</u>	<u>853,699</u>	<u>853,699</u>	<u>885,059</u>	<u>902,760</u>	2.00
9700 Fund Balance						
9710 Legally Restricted Reserve	1,237,924	1,237,924	1,237,924	1,237,924	1,237,924	-
9750 Board Restricted Reserve	<u>2,728,532</u>	<u>3,117,449</u>	<u>3,117,449</u>	<u>2,938,929</u>	<u>3,153,534</u>	7.30
Total Ending Fund Balance	<u>3,966,456</u>	<u>4,355,373</u>	<u>4,355,373</u>	<u>4,176,853</u>	<u>4,391,458</u>	5.14
Total Expenditures, Other Outgo, and Ending Fund Balance	<u>\$ 4,825,034</u>	<u>\$ 5,209,072</u>	<u>\$ 5,209,072</u>	<u>\$ 5,061,912</u>	<u>\$ 5,294,218</u>	4.59

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019**

SUPPLEMENTAL DATA

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
COST-OF-LIVING ADJUSTMENT

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce.

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	3.23
1995-96	2.73	2.73
1996-97	3.06	3.21
1997-98	2.97	2.65
1998-99	2.26	3.95
1999-00	1.41	1.41
2000-01	3.17	3.17
2001-02	3.87	3.87
2002-03	2.00	2.00
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	4.25
2010-11	0.00	-0.39
2011-12	0.00	2.24
2012-13	0.00	3.24
2013-14	1.57	1.57
2014-15	0.85	0.85
2015-16	1.02	1.02
2016-17	0.00	0.00
2017-18	1.56	1.56
2018-19	2.71	2.71

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019
COMPLIANCE WITH THE FIFTY PERCENT LAW

Education Code Section 84362 requires community college districts to expend 50% of the district’s Current Expense of Education (CEE) on the salaries and fringe benefits of classroom instructors.

The “Current Expense of Education” (CEE) includes the General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services, and other costs specifically excluded by law.

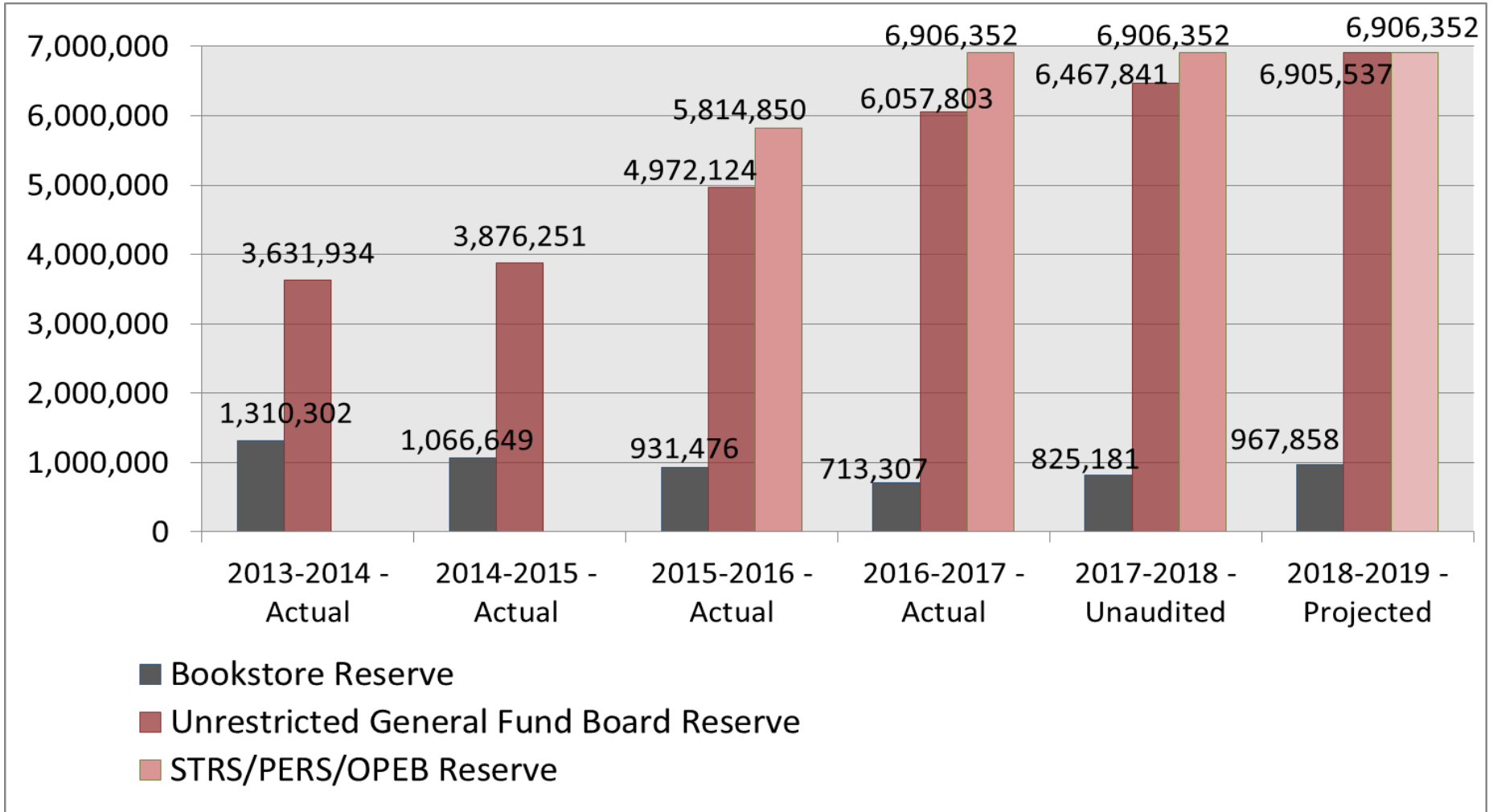
The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time).

This table recaps the district’s 50% computation for the fiscal years 1992-93 through 2016-17 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	50.05
1993-94	50.07
1994-95	47.70
1995-96	44.82
1996-97	51.50
1997-98	50.44
1998-99	51.21
1999-00	47.81
2000-01	50.27
2001-02	50.59
2002-03	51.05
2003-04	52.28
2004-05	53.24
2005-06	52.15
2006-07	53.86
2007-08	54.32
2008-09	54.97
2009-10	53.93
2010-11	51.32
2011-12	52.82
2012-13	50.03
2013-14	50.20
2014-15	50.44
2015-16	52.56
2016-17	51.50
2017-18	50.35

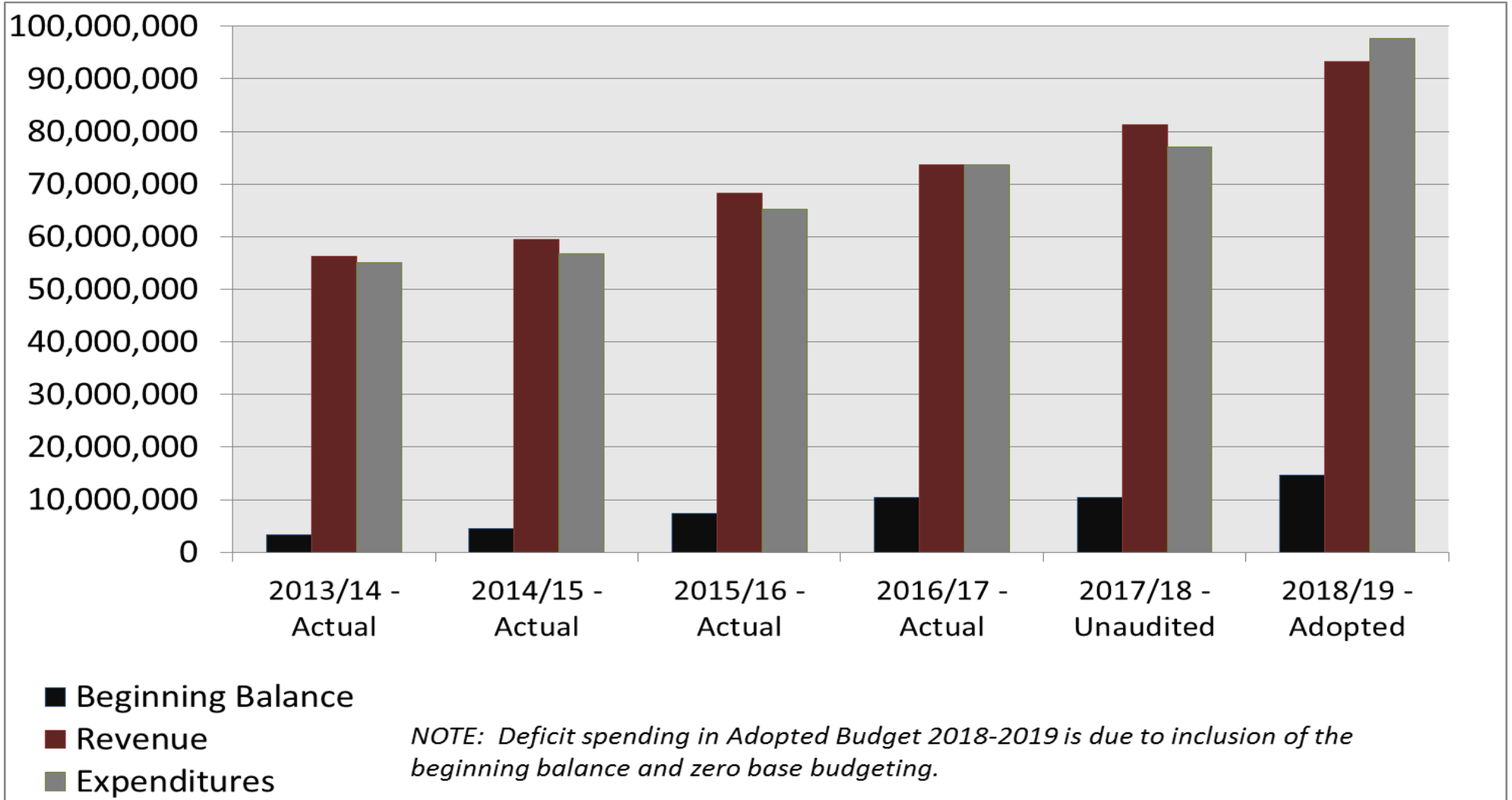
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

HISTORICAL DATA DISTRICT RESERVES



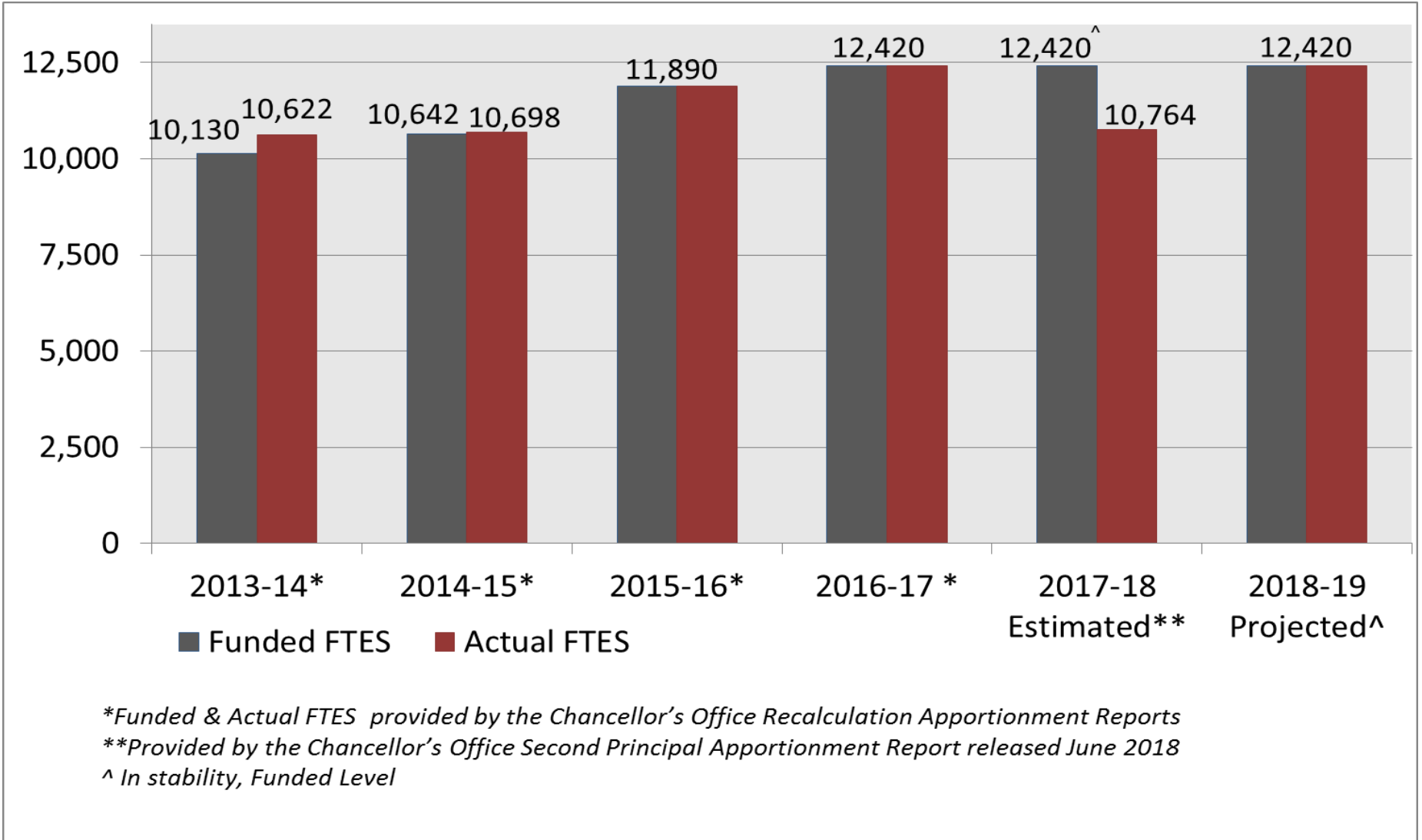
MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

HISTORICAL DATA Revenue vs. Expenditures



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

HISTORICAL DATA FTES COMPARISONS



MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET 2018-2019

Capital Outlay Projects Fund By Project

	2017-2018 <u>Actual</u>	2018-2019 <u>Adopted</u>
<u>BEGINNING FUND BALANCE</u>	\$5,662,513	\$4,219,078
<u>REVENUES</u>		
1. State Capital Outlay - Fire Alarm System	\$282,993	\$0
2. State Scheduled Maintenance and Block Grant	1,126,515	776,686
3. State Prop 39 Energy Sustainability	25,202	419,170
4. Interest	78,213	40,000
5. Redevelopment	827,547	600,000
6. Capital Outlay Surcharge	52,139	50,000
8. Interfund Transfer In	1,100,000	1,500,000
<u>TOTAL REVENUES</u>	\$3,492,609	\$3,385,856
<u>TOTAL REVENUES, OTHER FINANCING SOURCES, AND BEGINNING BALANCE</u>	\$9,155,122	\$7,604,934
<u>EXPENDITURES</u>		
1. District - Athletic Field Equipment	\$0	\$2,500
2. District - DSA Contract	3,000	25,000
3. District - Site Security	-	200,000
4. District - Facilities Five Year Plan	25,560	75,000
5. District - Facility Improvement Projects MVC	85,168	212,497
6. District - Facility Improvement Projects SJC	117,509	212,497
7. District - Fleet Replacement	75,053	105,000
8. District - Misc Bond and Group II Bond Projects	31,271	1,030,000
9. District - Instruction Support	28,276	30,000
10. District - New Employee Furniture and Equipment	39,579	40,000
11. District - Prop 39 Energy Sustainability Projects	195,453	623,726
12. District - Roof Repair Project	90,965	150,000
13. District - Scheduled Maintenance Special Repair/Instructional Block Grant	1,035,550	776,686
14. District - Student Services Support	15,087	30,000
15. District - Video Conference Equipment	-	25,000
16. District - Xerox Lease	2	500,000
17. District - Renovation	9,499	200,000
19. SGP - San Gorgonio Pass Campus	-	80,978
20. SJC - Fire Alarm System - Construction	282,993	-
22. SJC - Solar Maintenance	22,100	30,000
23. SWC - South West Corridor	2,878,979	655,000
<u>TOTAL EXPENDITURES</u>	\$4,936,044	\$5,003,884
Board of Trustees Capital Outlay Reserve	0	0
Designated Fund Balance	4,219,078	2,601,050
<u>ENDING FUND BALANCE</u>	\$4,219,078	\$2,601,050
<u>TOTAL EXPENDITURES AND ENDING FUND BALANCE</u>	\$9,155,122	\$7,604,934

Note: Capital Outlay Projects Fund by object is provided on page 35 and 36.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019**

Bond Fund By Project

		Total Project Budget	2017-2018 Actual	Cumulative To Date Through 06/30/18	2018-2019 Adopted	Total Remaining Balance
BEGINNING FUND BALANCE		\$0	\$42,874,073	\$0	\$91,305,979	\$10,584,484
REVENUES						
1. Bond Funds - Series A		\$70,000,000	\$0	\$70,000,000	\$0	\$0
2. Bond Funds - Series B		120,000,000	120,000,000	120,000,000	-	-
3. Bond Funds - Series C - Unfunded		105,000,000	-	-	-	105,000,000
4. Interest		3,000,000	973,573	1,676,897	400,000	923,103
TOTAL REVENUES AND BEGINNING FUND BALANCE		\$298,000,000	\$163,847,646	\$191,676,897	\$91,705,979	\$116,507,587
EXPENDITURES						
1. District - Athletics Facilities Renovation	(Series A)	13,544,975	9,220,812	12,263,357	14,000	1,267,618
2. District - Building Security Access Control	(Series A)	930,900	-	41,750	100,000	789,150
3. District - CDEC Security Enhancements	(Series A)	758,498	387,866	624,801	-	133,697
4. District - Classroom Phones	(Series A)	75,090	-	75,090	-	-
5. District - EIR/CEQA	(Series A)	1,407,578	92,543	1,216,979	-	190,599
6. District - Fiber Re-Capitalization (Technology)	(Series A)	500,000	-	447,733	-	52,267
7. District - Infrastructure Master Plan	(Series A)	399,528	-	416,363	250,000	(266,835)
8. District - Lease Revenue Bond (LRB)	(Series A)	12,488,443	-	12,488,443	-	-
9. District - Miscellaneous Planning and Bond Management Expenses	(Series A)	10,143,185	28,780	395,702	459,813	9,287,670
10. District - Network and Control Switches Upgrades	(Series A)	710,000	-	986,523	-	(276,523)
11. District - Planning	(Series A)	1,107,232	-	990,360	-	116,872
12. District - Shade Structure Projects	(Series A)	1,520,000	15,674	102,720	1,535,000	(117,720)
13. District - Signage and Wayfinding	(Series A)	300,000	-	-	-	300,000
14. District - Solar Photovoltaic System	(Series A)	4,069,220	-	2,846,621	-	1,222,599
15. District - Video Conferencing Upgrades	(Series A)	332,697	-	322,697	-	10,000
16. District - Video Security Enhancements (Cameras and Media Storage)	(Series A)	826,140	-	-	-	826,140
17. District - Wireless Deployment	(Series A)	1,025,169	322,681	1,014,854	-	10,315
18. MVC - Building 300 Renovation	(Series A)	3,768,977	448	100,613	-	3,668,364
19. MVC - Building 3000 Rehabilitation/Fiber Installation	(Series A)	3,492,103	1,147,418	1,580,379	2,000,000	(88,276)
20. MVC - Emergency Generator	(Series A)	208,038	9,218	37,605	500,000	(329,567)
21. MVC - Infrastructure Projects	(Series A)	5,325,000	-	2,260	-	5,322,740
22. MVC - Parking Lot Expansion	(Series A)	2,050,675	-	-	-	2,050,675
23. MVC - Science Labs and Classroom Modular Swing Space	(Series A)	6,179,403	3,163,662	4,577,373	997,500	604,530
24. SGP - New Center Template	(Series A)	1,755,000	-	6,770	-	1,748,230
25. SGP - Science Labs and Classroom Modular Swing Space	(Series A)	1,453,977	-	336,180	2,210,800	(1,093,003)
26. SJC - Building 200 Safety Improvements ***	(Series A)	1,171,319	-	-	-	1,171,319
27. SJC - Emergency Generator	(Series A)	208,038	350,138	390,252	-	(182,214)
28. SJC - Infrastructure Projects	(Series A)	5,325,000	-	6,585	-	5,318,415
29. SJC - Parking Lot Expansion	(Series A)	2,050,675	-	1,350	-	2,049,325
30. SJC - Science Labs and Classroom Modular Swing Space	(Series A)	1,817,472	267,789	1,040,238	100,000	677,234
31. SJC - STEM Building	(Series A)	43,470,000	2,895	140,166	1,460,000	41,869,834
32. Wildomar - New Center Template	(Series A)	2,975,000	-	385,411	-	2,589,589
33. TVC - MSJC Temecula	(Series A)	20,000,000	20,000,000	20,000,000	-	-
34. TVC - MSJC Temecula	(Series B)	36,502,124	36,752,125	36,752,125	-	-
35. TVC Renovation	(Series B)	35,000,000	5,618	5,618	34,994,382	-
36. District - Cost of Issuance	(Series B)	774,000	774,000	774,000	-	-
37. MVC - Stadium	(Series B)	35,000,000	-	-	35,000,000	-
38. MVC - Building 700 Renovation	(Series B)	1,500,000	-	-	1,500,000	-
TOTAL EXPENDITURES		260,165,456	72,541,667	100,370,918	81,121,495	78,923,044
ENDING FUND BALANCE		\$37,834,544	\$91,305,979	\$91,305,979	\$10,584,484	\$37,584,543
TOTAL EXPENDITURES AND ENDING FUND BALANCE		\$298,000,000	\$163,847,646	\$191,676,897	\$91,705,979	\$116,507,587

Note: Bond Fund by object is provided on page 39.

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
ADOPTED BUDGET 2018-2019**

**Mt. San Jacinto College
Budget Allocation Model - Adopted FY 2018-2019
Unrestricted General Fund - Unaudited**

Revenue	Adopted Budget FY 2018-2019
Net additional Unbudgeted Revenue over Expense	\$ 14,372,617
Unused Categorical Program Interfund Transfer	-
Budgeted Ending Balance 6/30/18	300,000
Unaudited Beginning Balance 7/1/2018	\$ 14,672,617
Projected Revenue FY 2018-2019	83,977,909
Total Anticipated Revenue	98,650,526

Notes	
1. Less, Unrestricted Reserve	(300,000)
2. Less, Intrafund Transfer to Student Financial Services	(85,000)
3. Less, Interfund Transfer to Childcare	(56,261)
4. Less, Intrafund Transfer to Block Grant	(281,335)
5. Less, Unrestricted Reserve transfer to 7% reserve	(437,696)
6. Less, Interfund Transfer to Self Insurance	(340,000)
7. Less, Interfund Transfer to Capital Outlay	(1,500,000)
	(3,000,292)
Total Available Funds for Allocation (TAFA)	\$ 95,650,234

Allocation Increment	
1. PY Base Expenditure Budget (2017-2018)	\$ 85,592,511
2. CY TAFA (2018-2019)	95,650,234
3. Allocation Increment (A.I.)	10,057,723
4. FY 2018-2019 Base Budget Adjustments	(10,057,723)
Remaining Allocation Increment	\$ -

Expenditures	President	Instruction	Student Services	Business Services	Human Resources	Total
FY 2017-2018 Base Expenditure Budget (1000-6XXX)	\$ 6,823,514	\$ 46,669,664	\$ 12,102,109	\$ 18,263,323	\$ 1,733,901	\$ 85,592,511
FY 2018-2019 Base Budget Adjustments	(1,806,750) (1)	2,689,548	132,077	9,047,296	-4,448	10,057,723
FY 2018-2019 Base Expenditure Budget (1000-6XXX)	\$ 5,016,764	\$ 49,359,212	\$ 12,234,186	\$ 27,310,619	\$ 1,729,453	\$ 95,650,234

Notes:
(1) Negative base budget adjustments are due to budget transfers between divisions.

P Permanent Base Ongoing Funding	81,277,617
O One Time Funding	14,372,617
	95,650,234

	San Jacinto Campus	Menifee Valley Campus	Temecula Campuses	San Gorgonio Campus	District Wide	Total
FY 2018-2019 Base Expenditure Budget by Campus (1000-6XXX)	\$ 24,848,400	\$ 33,598,008	\$ 4,320,512	\$ 640,207	\$ 32,243,108	\$ 95,650,234

MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET 2018-2019

